App. F. IX-4

PRESERVED

Previous References

93 6-7
(F.7)

File No. 172-36
Serial Nos. 1

Letter References

Province

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 428-L
P.S.

Part B for October 1935

SUBJECT.

Review of Balances
for 1935-36.

WD 0295—GPB—22,500 10.9.37

W.A.R.K.
7/11/35.

3222/36

GENERAL AND REVENUE SECRETARIAT.

(G.F)

NOTES.

File No. (322-36

FILE HEADING.

Revis of Balances for 1935-36.

FROM The Comptr

No. 1. 748. Books 2. 807. Books 3. 1010 Books Dated 22.12.36 13.1.37 1.3.37 Received

Diary No.	Enclos.	Spare copies	Serial No. 1, 2, 3

BRIEF ABSTRACT OF LETTER

Forwards 3 batches of Revis of Balances & promises to send shortly 3rd last Batch

NOTES AND ORDERS.

A

A draft revis is put up.
A copy of the Revis flagged A
- Loans to Municipalities & Bds
will, if appd, be sent to
L. S. G. for necy action.

SK
14/1/37

NOTES—First Sheet

Review of Balances for the Year 1935-36

File No. 172 of 1936.

General and Revenue Secretariat

The Comptroller no. 1383/Bombo dy 29.5.37 4

Forwards the last batch of the Review of Balances for 1936-36.

The draft review put up is for orders.

H Secy) W 27/7/37

Dated ... Rec'd ... Issued ... Returned ... Sent ... 13 + 17 B MG 18/X/38

G. R. S. App. F VI—G 2]

SUBJECT .....

.....

.....

Diary. No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Date of issue.....193 .

Signed by .....

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette, Kannada Part?

Section

File No.

Serial No.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— The following letters from the Comptr. forwarding the Batches of Revised Balances, as they stood in Govt. Books on 30.6.1935, & stating the reasons for a few heads remaining unadjusted

~~Order thereon—No.~~ Abstract

1. Letter No. 748/Books 22-12-36 — 1st Batch
2. Letter No. 807/Books 3 13-1-37 — 2nd Batch
3. Letter No. 1010/Books 3 1-3-37
4. Letter no. 1883/Books 3 29.5.37 — 3rd Batch

Other Notes 3

Recorded.

The proposal in the memorandum

of old differences & outstandings is
little Compared to their total Number.
Remittance Heads Continue to
show outstandings which are
not permitted by the rules.
The work of closing the obsolete
heads after adjusting the balances hereunder
does not also show improvement.
Recovery of instalments of
loans & advances have been slow
The Accts Depts & Dists Concerned
are specially required to pay personal
attention to this part of their duty,
lest Continued default should result
in loss to Govt.
The observations of Govt on the several
reviews are Continued in the answers
as usual, & necy action should be
taken as indicated.

List of Enclosure

Copied by

Examined by

W/
28/7

To the Comptr
Accts Depts
Secretariat & posts
& Telegs Depts.

WD 13602—GPB—22,500—12-7-35

28/7
13/4/37

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

3: Permanent Debt. of Bhurtpore Rs. Ry Loan

It is stated that subscriptions below Rs. 50/- remained unpaid for a period of June 36 under Govt of 28.3.1929 amount to Rs. 9593-12-0. How many more such yet remain to be repaid may be stated.

6(a) Savings Bank. Current deposits

The revised furnishes no information if the balances to were communicated by the Treasurer to depositors in respect of special Accts, as required by the rules. This information was required to be mentioned every year. Vide G.O No 859-916/ G.L.419-34-a 3 25.7.35.

Industrial Advances: d. on Calle advances

The difference between the Deposits & the Ledger balances is still continuing. Govt note with regret that the Dept has yet

WD 0255—GPR—10,000—23-8-32

Audit Dept work in
Consolidated Collection Statements
of Bangalore, Trumbur & Kyasa
Dist, notwithstanding the specific observations of the Govt
of last two Years.

236 Objection Book Advances.

(a) Electrical Dept.

Even on large & very old outstandings
& the process of adjustment is
tardy.

W(6). 24. Suspense Accts. Electrical Dept.
& other Departmental works.

Suspense.

This is an obsolete head. Action promised
to close it may be expedited.

6. Takavi & Agricultural Loans.

(c) Sericultural Takavi Loans.

243 Loan holders are reported to
be defaulters. This is not satisfactory
& the Deptt of Sericulture & the
Dist Concerned should take
effective steps to recover the overdue

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

amounts & to prevent defaults.

26. Taccavi & Agricultural loans

b.) Fruit Cultivation loans.

Amount overdue is large. Recovery of instalments is obviously tardy. Collections should be speeded up & defaults arrested.

The D.cs of Kolar, Bellary & Cuddapah are requested to return the Statements of Balances after verification & acceptance to Govt Compt without further delay.

28 c. Loans to Cooperative Societies.

It is unsatisfactory that as many as 138 Societies out of a total of 166 indebted to Govt remained as defaulters accordingly responsible for Rs 62,490 & Rs. 11,766 overdue as principal & interest respectively

The Regr Cooperative Societies

WD 0255—GPR—10,000—23-8-32

is requested to take proper steps
action to improve his position.
A report may be submitted
separately
Govt of Cochin Regn on his result
of audit taken up. Acceptance of balances of the previous year
in respect of 26 Societies is
reported to be due from the Regr
who is requested to expedite its
despatch to the Govt.

29. Industrial Loans & Loans
for purchase of machinery.

166 out of 202 Govt accounts
were in default during the year
leaving overdue as large an amount
as Rs. 185.112 principal + 33855 interest.
Arrears are particularly large
in Bangalore Division, Mysore &
Kanara Dist. This is a bad
state of affairs calling for
the special attention of
more
Dirs of Govt to ensure effective
prompt recovery.

36. Remittances. Electrical Deptt

V. Inter divisional Transfers

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

The final adjustment of the balance should be expected.

7. Insured debt.

5. 6. State Provident Fund

The receipts does not show mention of the balances as on 30.6.36 were communicated to the Subscribers, though the information was ordered to be furnished every Year

5. c. Secretariat Dept. Provident Fund . . Same remarks

5 d. Military Provident Fund

The difference of Rs. 1611-0-3 should be adjusted early. The Ch. Commandant M. S. Troops is requested to transmit without delay the information called for by the Comptroller

9. District Fund. General

Necessary action may be taken to adjust the balance running from 30.6.32 & close the

WD 0255—GPB—10,000—23-8-32

i/c title

Head early. Thro' progress in the
work as observed during the Govt's
observation in there received for 1933-34.
Dt 859-918/GP 419-34=4 dy 25-7-35.

15. A: Industrial deposits.

1. Chamarajendra Technical
Institute Workshop Deposit:

It is noted that the profit of
the Concern amounting Rs. 10526-11-1
was not remitted to the Treasury.
The attention of the Dir of Ite
is drawn to the observation of
Govt as given under their head
in their Order No Dt 859-918/GP
419-34-4 dy 25-7-35. It is
impressed that the annual profits
should be remitted promptly.

---

15. Industrial Deposits (ii Govt.

Soap Factory Deposits:

Some remarks on the proceedings.

xii. Rentstone deposits.

The Dir of Ite is requested to
arrange for the immediate transmission of the final audit to the Comptr, if not done so/before
since.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

X

16-A. Industrial deposits.

XVI. Chromic mines deposits.

Nothing is stated about the adjustment of profits or loss of the Concern

Industrial & Testing Laboratory Deposits:

Same remarks as foregoing

17-A. Forest Deposits...

There is no progress in the adjustment of old items of difference, ~~the position remaining the same as~~. Govt. repeat their observations made on the Reports for 1933-34 that special efforts are necessary.

20. Revenue Advances: C-Coast Price of Grain.

There are some very old items of difference running from 1921. These require to be adjusted without further delay.

WD 0255—GPR—10,000—23-8-32

21 (ii) Soap Factory Advances.

It is reported that the working capital ordered to be reduced in July 1935 was not succeeded by the Concern. [Ltr. 31.10.36] Iff - The Dir of Ind. & Com. is requested to adjust the amount without further delay if it has not been already adjusted.

Charges by P.W. officers for work connected from myoh under Tank Maintenance note prior to July 1918, and Advance to myoh by Civil officers for earthwork to Irrigation Tanks:- Earthy proposals, promised, for the adjustment of the balances and closing the heads are awaited.

22. 9. Charge of P.W. officers for excavating a spillway Hebbal under Irwin Canal:---

D.e. A Statements may be obtained from the Dy. Comm every month or every quarter with a view to watch recovery.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

The recovery is slow & measures
& the Rev. Comr is requested
kindly to see it better done.

23. K. Advance to Village Panchayats
for acquiring lands for Village extension

Little or no progress is
recorded in the recovery of
overdue amounts. Vide also
Govt's observation in the last
year's review. The Rev. Comr &
the D.Cs. of Dhs are requested
to see that this unsatisfactory
position is improved & that
the dues do not fall in arrears
the Dcs of Bldrs, Kolar &
Mysore are requested to return
without further delay the
previous year's statement
of transactions after due
verification, if they have
not been since returned.

Advances on account of Kerbatore

Final

X

departments is overdue & it is not right
& delay is especially when the Finances
has changed hands. The Dir of Audit
is requested to expedite the despatch
of final accounts. ●

Land Improvement Loans & Takavi Loans

Early proposals promised for are awaited.

Loans to Agricultural Banks.

The attention of the Rev. Comm is
drawn to the Comptr's observations
against item (c) under the head
Nadendahalli Agl. Bank. The information
due to the Audit Offr may kindly
be caused to be furnished without
further delay.

No. (6). Loans for Restoration of Tanks.

The recovery is very slow & bears
no proportion to the total outstanding.
The Rev. Comm & the Dist Offrs
are requested to take necessary
action to speed up the recovery
& to deposit the old deposits
without further loss of time.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

33(d). Other items - Items adjustable by Civil

It is reported that some of the items of previous years remain unadjusted. A work of accepted bills & details for the amounts credited in the Divisional Accts. The Ch. Engineer is requested to instruct the Ex. Engineers to furnish him & the Audit office with the necessary details.

34. Account Current between Civil & Railways. (i) Remittances from Civil to Rys.

As observed in the Review for 1933-34, no mention is made of the action taken & in the Comptroller's office to adjust differences, though it is stated such action has to be taken in that office. Differences ought not to occur at all, & if found, under Remittance heads should be verified & adjusted promptly.

34 (ii) Items adjustable by Railways

WD 0255—GPB—10,000—23-8-32

Local taken as It is not reported

that action has been taken to wipe the Compt's Opn ✓
Report ~~Cost~~ differences . . .

36. Remittances Electrical Department

(i) Items adjustable by Civil Dept.

In the Compt's remittance heads there should strictly be no balance or difference. It shows that the monthly levies & adjustments are not done properly. . .

36. (ii) Items adjustable by Electrical Dept.

Same remarks as in foregoing. The old outstandings relating to 1927-28 should be adjusted at once.

Local & other funds. Dr. Funds (all Dr).

As observed in the Reports of - for 1933-34, the reports record no appreciable progress in the reconciliation adjustment of old differences. Special efforts should be made to speed up the adjustment.

E. G. P. Sanitary Bd. Fund

The adjustment of the old differences

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

relating to 1924-25 should be expedited.

22.c. Charges for Boundary Marks recoverable from regs. from July 1917.

The differences between Br Broad Sheet & Br Ledger Balances should be adjusted early. It is not stated however to what period the differences relate. The Dcs of Dbs are again requested that the recovery of outstandings is very slow. They are also requested to transmit replies to Br D.C.'s Statements called for by the Comptroller. Non preparation of these Stts involves risk of loss by fault &c. Obsc advances. Obsc Bore advances. Viii. Military.

Old items of differences relating to the years 1926-27 & 1930 should be adjusted without further delay. & a special report submitted regarding

WD 0255—GPB—10,000—23-8-32

23(g) Permanent Advances - General

It is stated that the Difference of Rs. 1080-7-9 relates to previous Years to 1906-09. But nothing is mentioned about the action taken to adjust the very old item. Special efforts should be made.

23 h. Advance for Seed & Manures for sale to Cultivators.

~~No mention is made of it~~

It is stated that the monthly statements are being sent to the Dept. Collection may can being sent back as it not stated.

24. Suspense Heads.

It is stated that the items could be verified & taken to Objection Books. Open Separate D.C. in the Current Year. There are items relating to 1921 & 1929 still pending adjustment which should not be delayed further.

32. Cheques & bills of Forest Dept.

Cheques since July 1918

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Attention is invited to Govt's Observations on the Review for 1933-34 = D.O. 859-918/G.S. 419-34-4 dt. 25.7.35: Difference of Rs. 6421-6-7 running on from 1922-23 is mentioned in the Review as pending adjustment still. Special steps are called for to expedite the adjustments.

33. Other Departmental Transfers. Other items Forest Dept. pending from 1918 is being reported. The same remarks about the difference of Rs. 6071-0-1 relating to the period prior to 1922-23. Necessary efforts at adjustment are called for at once.

33-A. Other items - Items adjustable R.P.C. &c.

Govt's Good progress is recorded in the adjustment of old items. But there are still certain items relating to 1928-29, 29-30, 30-31. The

WD 0255—GPR—10,000—23-8-32

adjustment of these shorts to be effected.

P.W. Suspense Balances :-

Stock :

Surplus should be disposed of [in the division where the stock is in excess of requirements] early to the best advantage of Govt

The Executive Engineers of Water Supply Division, Bangalore & the Sanjaynagar and Kadur division Ex: Engineers, Kadur should be instructed to transmit without further delay the details of Surplus stock & the usual certificates of Surplus balances.

The attention of the Chief Engineer is drawn to the Comptroller's observations with a view to early necessary action being taken to reduce stock.

Materials at Site :

Delay in sending counting certificates should be strictly avoided. The defaulters are Water Supply, Kadur & Sanitary Engineering Divisions.

G.2—172—36—1

In reply please quote reference to No. 748/Books/G

FINANCIAL BRANCH 2121 23 DEC. 1936 GEN'L & REV. SEC'T.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Bangalore, dated 22nd December *193* 6.

FINANCIAL SECT. 23 DEC. No. 1936

FROM

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

Rajaseva Nipuna
S. Shamanna, Esq., B.A.,
Financial Secretary to the Govt. of Mysore
Bangalore.

SIR,

I have the honor to forward herewith the Review of Balances for 1935-36 in respect of heads detailed in the enclosed statement.

2. The reviews in respect of the remaining heads are being compiled and will be sent shortly.

I have the honor to be,
Sir,
Your most obedient servant,

A N Raghavachar

Comptroller.

PA

List of Reviews sent with this office letter No.748/Books dated 22.12.86.

1. Government Account

2. Cash Balance

R. Investment Account

3. 1 General Investment Account

4. 1A Loan Sinking Fund -do-

5. 1B Famine Insurance -do-

6. 1C Depreciation Funds -do-

7. 1D Mysore Railway Sterling Debenture loan Sinking Fund Investment Account.

8. 2 Treasury Bills & Fixed Deposits in Banks

S. Debt

3 Permanent Debt

9. (b) 5½ % Mysore State Conversion Loan 1919-20

10. (c) 6¼ % Mysore State Loan 1940

11. (d) 7 per cent -do- 1931

12. (e) 6½ -do- 1941-51

13. (f) Shimoga District Board Railway Debenture Loan

14. (g) The 5% Mysore State Loan 1955

15. (h) The 5½ % Bonds 1938

16. (i) The Mysore Railway Debenture loan of 1886

17. (~~j~~) The 4 per cent conversion loan 1953-63)

18. (J) The 3½ per cent Loan 1951-58.

19. (k) The 3 per cent loan 1956-61

T. Unfunded Debt

20. 5 (a) State Life Insurance Fund

21. 6 (a) Current Deposits

22. 6 (b) Five year Fixed Deposits

23. 6 (c) Seven Year Fixed Deposits

24. 7 (a) Endowments for Charitable, Educational and other purposes

25. 7 (d) Deposits of Chitaldrug Municipal Water-supply Loan

26. 7 (e) Deposits of Akkihebbal Bridge Loan

U. Reserve Fund

27. 8 (a) Famine Insurance Reserve

28. 8 (b) Sinking Fund for Loans

29. 8 (c) E. W. Depreciation Fund

V. Local and other Funds

30. 10(c) Elementary Education Fund

31. 14(b) The Mysore Dasara Exhibition Fund

W. Deposits

32. 15(d) Savings Bank Dead Accounts

33. 15(e) Trust Interest Fund Deposits

34. 15A (iv) Weaving Factory Deposits

35. 16(a) Palace Deposits

36. 16(b) Palace Personal Estate Accounts

37. 17 (b) E. W. Deposits

38. 17 (c) Education Deposits

39. 18 (a) Deposits of the Chickjajur-Chitaldrug Railway Debenture Loan

40. 19 (a) (i) For repayment of Loans

41. 19 (b) Family Remittance Deposits

42. 19 (c) Deposits of excess recoveries from Agricultural Banks.

43. 19 (d) Share of Local Cess on Excise Revenue due to District Funds.

44. 19 (i) Workmen's Compensation Deposits

45. 19 (j) Deposits of share capital of Land Mortgage Bank

46. 19 (L) Deposits on account of the New Maternity Hospital Building Fund.

47. 19 (o) Government share of contribution for aided school Provident Fund

48. 19 (p) Record of Rights

49. 19 (q) His Majesty's Silver Jubilee Fund

W. (a) Advances

50. 21 (d) Oil Cake Advances

51. 21 (m) Advances for Milch cows

52. 23 a (i) (a) Electrical Department

53. 23 (a) O.B.A. (v) Pensions

54. " (vii) Education Department

55 23 a (xl) Payments by Government recoverable from Local Education authorities

56 23 a (Xll) -do- the Mysore Sugar Co. Ltd.

57 -do-(XIII) -do- the Mysore Paper Mills Ltd

58 -do-(XIV) -do- the Mysore Spun Silks Mills Ltd.

59. -do- (xvi) Advances for the visit of the Dewan of Mysore to Europe

60. -do- 23(d) Loan Scholarships and other Educational advances

61. 23 (e) P. A. Education

62. 23 (o) Advances by the electrical Department for Installation of Irrigation Pumps

W ((b Suspense

63. 23A (ii) His Majesty's Jamakarch accounts

64. 24 (c) Savings Bank Suspense

65. 24 (d) Other Departmental works Suspense

66. 24 (g) Undisbursed pensions by money orders

67. 27 (h) Chitaldrug Water Supply Loan Interest Account
67(A). 24(m) Discount on 5%. Loan of 1955
68. 24 (P) Receipts towards debenture loan issued by the Mysore Co-operative Land Mortgage Bank
69. 24 (q) Payments on account of Mortgage loans sanctioned by the MysoreCo-operative Land Mortgage Bank and the instalments recovered in payment of the loans

70. 24(r) Interest on debentures issued by the Mysore Land Mortgage Bank
70A. 24(x) 7 %. Nanjangud Chamarajanagar Rly loan Repayment Accn
71. 24(q) Interest on 5% Loan 1956-61
72. (24(o) Cash bonus on S.L. Bonds tendered for conversion into 4% Loan 1953-63

W (C) Departmental Balance

73. 25(c) Electrical Works.

X Loans

74 26(a) Land Improvement loans (New rules)

75 26(b) Takavi loans (old rules)

76 26(e) Sericultural Takavi Loans

77 26(f) Fruit Culture Loans

78 26(h) Loans to Agricultural Colonists under the Bhadra Channel

79 27(a)Loans to Municipalities and District Boards

80 28(b) Loans to Agricultural Banks

81 28(c) Loans to Co-operative Societies

82 29 (b) Loans for Rural and Cottage Industries

83 29 (d) Loans for purchase of Machinery

84 29 (e) Loans to S. K. Mills

85 29 A. Land Mortgage Bank

86 30 (c) Miscellaneous Loans

87 31(a) Remittance beyond Districts

88 31 (b) -do- within Districts

89 31 (c) Remittances in Transit

90 31A (a) Remittance by cheques

91 31A (b) Remittance Transfer Receipts

92 " (c) Supply Bills

93 " (d) Savings Bank Transfers.

94 " (e) Treasury Cash orders

95 32 (a) Pre-audit cheques on Imperial Bank of India, Bangalore.

96 " (b) -Do- Mysore Bank

97 " (c) -do- Imperial Bank of India, Bombay

98 " (d) Trade Commissioner's cheques on Coutts & Co.

99 35 (ii) Bills paid

100 35 (iv) Items adjustable by Education Department

101 36 (ii) Cheques on Treasuries & Banks

102 " (v) Inter-Divisional Transfers

Obsolete Heads

103 Railway Open Lines Bills payable

+ 2 added on page 3

Review of Balances on 30th June 1936.

Government Account.

The Government Account for the year stood as under:-

DEBITS.		CREDITS.	
Particulars.	Amount	Particulars	Amount
Service Expenditure	3,83,21,961--3-11	Opening Balance	4,42,17,890--7--4
Closing Balance	5,11,96,435-15--8	Revenue Receipts	3,85,75,622--7--4
		8 Reserve Funds - Sinking Fund for Loans.	50,00,000--0--0
		39. Industrial Works 2 Other works Weaving Factory	1,366--0--0
		15A. Industrial Deposits Weaving Factory Deposits.	10,639--8--8
		Gain on sale or discharge of Sterling securities.	17,12,878-12--5
Total :-	8,95,18,397--3--7	T o t a l.	8,95,18,397--3--7

The net increase of Rs.69,78,545-8-4 in the balance is due to:-

1) Excess of Revenue over Expenditure	2,53,661-3-3
2) Total credit to the head of account of the adjustments detailed below	67,24,884-5-1
Total	69,78,545-8-4

Credits.	Particulars and Authority
50,00,000--0--0	Amount of special contribution given to the Loan Sinking Fund Reserve during the year 1934-35 by raising a loan in connection with the re-payment of the 4% L.&.S.M.Railway Sterling Debenture Loan, now withdrawn and credited to Government Account as the Railway Sterling Loan was repaid in full on the 1st April 1936.
12,005--8--8	Balances under the following heads of account closed to Government Account in accordance with G.O.No.D.5518-19-I&C.284-32-15 dated 9-3-36, the factory having been closed on 1-11-35
	39 Industrial Works Weaving Factory 1,366-0-0
	15A Weaving Factory Deposits 10,639-8-8

~~15A. Mewing Factory Deposits 10,638-6-3~~

17,12,878-12-5 Gain on sale or discharge of Sterling Securitie shown under a special head outside the Revenue Account in accordance with the orders of Government on the Comptroller's General Note on the Revised Estimates for 1935-36 and the Budget Estimates for 1936-37 now closed to Government Account.

		Rs As Ps
(1)	Gain realised in respect of 4% M.&.S.M. 1936 and 1938 Stocks.	16,51,309--6-10
(2)	Difference between the amount of the 4% Mysore Railway Sterling Loan of 1886 outstanding in the General Books and the amount actually paid in full discharge thereof, converted at 1.sh.6.d. per rupee.	61,569--5--7
	Total	17,12,878-12--5

Comptroller.

12/12/36.

Review of Balances for 1935-36.

Cash Balance - Dr. Rs. 1,54,10,564-12-6

State Huzur Treasury	5,46,289-12--0
Bangalore District "	3,58,639-12-10
Kolar " "	5,20,344--2--0
Tumkur " "	5,91,673--9--1
Shimoga " "	4,99,997--1--7
Kadur " "	4,63,299-10--3
Chitaldrug " "	3,47,212--8--1
Mysore " "	11,27,352--5--3
Hassan " "	4,31,100-15-11
Remittances in Transit	...
Imperial Bank of India Bangalore	61,61,132-14--8
Bank of Mysore, Ltd., Bangalore	35,12,582-15--9
Messrs. Coutts & Co., London (£47,851-5-7 at 1.sh. 6.d. per rupee)	6,38,017--1--0
Berlin Bank (Rm.26,769.76 at 12.45 R.M. equal to £2150-3-7 at 1.sh.6.d.per rupee)	28,669--1--0
Imperial Bank of India, Bombay.	1,84,052-15--1
Total	1,54,10,564-12--6

The balances with the Treasuries agree with those shown in the several cash balance reports which have been verified and agreed with the respective district cash accounts. The cash balance at the State Huzur Treasury Bangalore was verified by the Comptroller and the other cash balance reports contain certificates of actual counting of cash by the Deputy Commissioners in the case of District Treasuries and by the Amildars and in their absence by the Sheristedars of concerned taluks in the case of taluk treasuries. The balances in Banks agree with the account received from the respective Banks.

Comptroller

Review of Balance on 30th June 1936.

R. Investment Account –

1. General Investment Account.

Dr. Rs.160,45,492-11-6

The above balance agrees with the total of the balances according to the relative subsidiary registers as noted below:-

	Rs.
(1) Government and other securities.	137,54,570-15--6
(2) Shares and debentures of Joint Stock Companies	22,90,921-12--0
	Rs.160,45,492-11--6

(1) Government and other securities.

The balance represents the cost of the following securities.

	Loan.	Face value. Rs.
1.	Government of India 3% paper	10,70,100
2.	-do- 3½% "	112,57,200
3.	-do- " 1947-50 securities	6,83,300
4.	-do- 4% 1960-70 "	2,58,600
5.	-do- 4½% 1955-60 "	5,00,000
6.	-do- 5% 1939-44 "	21,600
7.	Mysore 5% 1955 loan	3,400
8.	-do- 4% 1953-63	1,87,700
9.	4% Madras Municipal debentures of 1913.	1,45,000
10.	-do- -do- of 1914	1,41,000
11.	-do- -do- of 1895	14,000
12.	4% M.&.S.M. sterling stock 1938 (£60,907)	8,12,093 at 1.sh. 6.d.per rupee
13.	4% Bombay City Improvement Trust Debentures of 1909 and 1910 (£31,300)	4,17,333
		£.155,11,326

Stock certificates in respect of items 1 to 6 were in the custody of this office, items 9 to 11 were in the custody of the Bank of

Mysore, Ltd., and items 12 and 13 in the custody of Messrs. Coutts & Co., London. Necessary safe custody receipts were received both from the Bank of Mysore Ltd., Bangalore and Messrs. Coutts & Co. London, verified and found to agree.

(ii) Shares and debentures of Joint stock Companies.

The face value of shares and debentures of the several concerns held are noted below.

		Rs.	
1.	The Bangalore Woollen, Cotton and Silk Mills, Ltd.,	11,450	The share certificates in respect of items 1 to 4 were in the custody of this office on 30-6-36. The share certificate relating to item No.5 is since received and kept in custody. The Mysore Spun Silk Mills, Ltd. have not yet issued the share certificate.
2.	The Mysore Spinning & Manufacturing Co Ltd.	57,600	
3.	The Bhadra Valley Estates Ltd. (£1125)	15,000	
4.	The Mysore Sugar Co Ltd.	12,00,000	
5.	The Mysore Paper Mills Ltd.	2,50,000	
6.	The Mysore Spun Silk Mills Ltd.	85,000	
7.	6% 1938 Mysore Sugar Co., debentures	12,00,000	
		Rs. 28,19,050	

Comptroller.

KR)

Review of Balances for 1935-36

R. Investment Account—

1.A. Loan Sinking Fund Investment Account.

Dr.277,77,381-15-5

The above balance agrees with the subsidiary register and represents the cost of the following securities (Rs.277,70,785-4-6), plus the amount of accrued interest paid in respect of certain securities purchased during the year and remaining unadjusted on 30th June 1936 (Rs.6,596-10-11)

	Loan		Face value. Rs.
1.	Government of India	3½% paper	80,43,200
2.	"	3½% 1947-50 securities	26,71,500
3.	"	4% 1960-70	23,00,000
4.	"	5% 1940-43	33,51,100
5.	"	5% 1939-44	46,03,400
6.	"	5½% 1938-40	81,09,500
7.	Punjab Government 1948.	4% loan	1,50,000
			Rs.292,28,700

The stock certificates and promissory notes in respect of items 1 to 6 were all in the custody of this office on the 30th June 1936, except Rs.3 lakhs of 5% 1939-44 and Rs.3 lakhs of 5½% 1938-40 securities which were in transit as explained below.

(1) Rs.3,00,000/- of 5% 1939-44 securities sent to the local Imperial Bank of India on the 26th June 1936 for delivery to the brokers at Calcutta, in exchagge for 5½% 1938-40 securities, were actually delivered to them on 3-7-36 and, as such, the transaction appears in the accounts for 1936-37.

(ii) 5½% 1938-40 securities for Rs.3 lakhs got in exchange for 5% 1939-44 securities on 25-6-36 though the brokers at Calcutta were actually

actually received in this office on 8-7-36, (Rs.2,75,000) and on 14-7-36 (Rs.25,000).

The 4% Punjab loan bonds were in the custody of the Bank of Mysore Ltd., and the safe custody certificate received from the Bank was verified and found to agree.

✓

Comptroller.

Review of Balance on 30th June 1936.

R. Investment Account –

1.B.Famine Insurance Fund Investment Account.

Dr. 62,65,631-12-0

The above balance agrees with the subsidiary register and represents the cost of the following securities.

	Loan.	Nominal value.
1.	Government of India 3½% paper	33,22,800
2.	" 4% 1960-70 securities	5,51,000
3.	" 5% 1939-44 securities	16,96,900
4.	" 3½% 1947-50 securities	16,93,100
		Rs. 72,63,800

The stock certificates in respect of the above were in the custody of this office on 30th June 1936.

Comptr

KR)

Review of Balance on 30th June 1936.

1.C. Depreciation Fund Investment Account.

Dr. 42,30,[illegible]13-3-0

The above balance agrees with the subsidiary register and represents the cost of the following securities.

Loan.	Face value. Rs.
1. Government of India 4% 1960-70 securities.	22,42,000
2. -do- 4½% 1955-60 securities.	10,70,100
3. -do- 5% 1939-44 securities.	3,00,000
4. -do- 5½% 1938-40 Securities.	9,82,000
	Rs. 45,94,100

The stock certificates in respect of the above were in the custody of this office on 30th June 1936.

Comptr
12/12

KR)

Review of Balance on 30th June 1936.

R. Investment Account –

1. D. Mysore Railway Sterling Debenture Loan Sinking Fund Investment Account.

Balance Nil.

The 4½ M.&.S.M.Railway Debenture stock 1936 of £1,200,000/-, for the redemption of which the above account was created, was repaid in full on 1st April 1936. The securities held in the above account were therefore returned to us by the India office, in whose custody they were held, and they were taken over to the General Investment account at book cost in the accounts for June 1936. There was thus no balance under the head on 30th June 1936 and the head also now stands accordingly closed.

A. Raghavachar
Comptroller
12/12

Review of balance on 30th June 1936.

R. Investment Account

2. Treasury Bills and Fixed Deposits in Banks.

Dr. Rs. 22,66,666-11-0

The balance agrees with the subsidiary register and represents the total amount kept in Fixed Deposit with several Banks as detailed below. The deposit receipts in respect of items 1 to 5 are in the custody of this office. Item 6 was realised on the due date, viz. 5th July 1936.

Details	Amount Rs.
1. Amount of fixed deposit with the Bank of Mysore, Ltd., due on 28-2-1937.	2,00,000--0-0
2. -do- Imperial Bank of India Bangalore due on 28-2-1937.	2,00,000--0-0
3. -do- Central Bank of India Bombay due on 2-3-1937.	2,00,000--0-0
4. -do- Bank of Mysore Ltd., Bangalore due on 28-4-1937.	5,00,000--0-0
5. -do- Imperial Bank of India Bangalore due on 28-4-1937	5,00,000--0-0
6. -do- With Messrs. Coutts & Co London (£50,000) due on 5-7-1936.	6,66,666-11-0
	Rs. 22,66,666-11-0

Comptr
12/VI

S. Debt . 3 Permanent Debt.

5½% Conversion Loan of 1919-20.

Balance. Cr. Rs. 11,500.

The loan was ordered to be repaid from 1-7-1933. During the year under review bonds of the ~~face~~ value of Rs.6,500/- were discharged and authorised for payment, but payment was actually received after the close of the year. Hence the outstanding balance of Rs.11,500/- remained unaltered. This also agrees with the figures shown in the Broad sheet and General Ledger.

✓

14/12/36

for Comptroller.

S.S.

6¼% Loan of 1940.

Balance. Cr. Rs.1,02,53,150/-

The balance of last year remained unaltered and agrees with that of broad sheet maintained in State Loan Section.

16/12/36

Comptroller.

S.S.

7% Loan of 1931.

Balance. Cr. Rs.1,14,737-8-0.

A sum of Rs.15,962-8-0 was paid during the year 1935-36 in discharge of the loan, leaving, according to the broad sheet a balance of Rs.1,14,737-8-0 which agrees with the figure in the General Ledger.

14/12/36

for Comptroller.

S.S.

6½% Loan of 1941-51.

Balance. Gr. Rs. 25,38,912-8-0.

The balance agrees with that of broad sheet maintained in the State Loan Section.

✓

14/12/36

for Comptroller.

3 Permanent Debt (f) Shimoga District Board Railway Loan.

Cr. Rs. 3,51,970-10-0.

The balance according to Broad sheet agrees with the balance shown in the General Ledger. The subscriptions of less than Rs.50/- are being repaid as per G.O.No.6397-8/L.B.66-27-18 dated 28-3-1929. The principal so repaid to end of June 1936 amounts to Rs.9,593-12-0.

For Comptroller. 10/12/36

Part how much of this description of Treasury is not stated.

5% Loan of 1955.

Balance. Rs.1,63,44,300.

The balance is the same as was reported last year and agrees with the figure in the broad sheet maintained in State Loan Section.

14/12/36

Comptroller.

S.S.

5½% Loan of 1938.

Balance. Cr. Rs.2,16,61,500/-

Last year's balance remains and agrees with that shown in broad sheet maintained in State Loan Section.

S.S.

for Comptroller. 16/12/36

Review of Balance on 30th June 1936.

3 Permanent Debt -

(h) The Mysore Railway Debenture Loan of 1886.

Balance - Nil.

The entire amount of the loan, viz. £1,200,000 was paid in time to the Secretary of State for India, so that the loan might be redeemed on the 1st April 36, in accordance with the notification dated 27-3-1935 issued by the India office and published in the London Gazette. The balance of the loan in our books stood at Rs.160,61,569-5-7, which showed an excess of Rs.61,569-5-7 over the equivalent in rupees at 1.sh.6.d. of £1,200,000/-. This excess was adjusted in the accounts for June 36 by credit to a special head of account "Gain on sale or discharge of Sterling securities" and finally closed to Government. There was thus no balance under the head on the 30th June 1936.

An enquiry was also made of the Agent, M.&.S.M. Railway Company, Madras to ascertain if the entire stock had been actually repaid and cancelled. He has stated in his letter No.W.3217 dated 23-11-36 that the whole of the £1,200,000/- has been repaid and the stock cancelled, with the exception of £47 stock registered in the name of Miss.Annie Rosa Eady of Cumberland House, 2 Newnham Road, Wood Green, London and that further delay in repayment of this small amount is likely to ensue as, owing to ill health, this stock holder is not ~~above~~ able to comply with the necessary formalities to enable the Railway authorities to repay the £47 in question.

The Agent has, however, been requested in letter No.605/Books dated 24th November 1936 to send an advice to this office as soon as this balance also is repaid and the stock cancelled.

A. Rahmanuddin
Asst. Comptroller

4% Loan of 1953-63.

Balance. Cr. Rs.2,95,85,200/-

The balance agrees with the General Ledger and Borad sheet maintained in the State Loan Section. A sum of Rs.18,500/- being the interest on S.B. Account for Rs.10,23,000/- of Kadur District Board was credited during the year under report and the balance of the loan was increased to the above amount.

15/12/56

For Comptroller.

S.S.

3½% Loan of 1951-58.

Balance. Cr. Rs.50,00,000/-

The balance agrees with the broad sheet maintained in State Loan Section and General Ledger figures.

S.S.

Comptroller. 14/12/36

3% Loan of 1956-61.

Balance. Rs. 46,99,200/-

This loan was floated in February 1936 and closed on 15-7-1936. The above was the balance at the close of the year under report and it agrees with the broad sheet maintained in the State Loan Section.

16/12/36

Jr Comptroller.

S.S.

Review of Balances on 30th June 1936.

I. Unfunded Debt.

5. (a) State Life Insurance Fund.

Cr. Rs.1,54,29,666-3-9

The balance in the books of the Insurance Office as intimated by the Secretary Mysore State Life Insurance Committee in his letter No.9187 dated 14-11-1936 is Rs.1,54,35,953-7-7. Out of the difference of Rs.6,287-3-10., Rs.6,599-4-9 represents the net debit to the Fund in the Final accounts of this office for June 1936, but taken in the accounts for July 1936 in the Books of the Insurance Office. The balance of Rs.312-0-11 represents the net credit to the Fund which is stated to be the net result of erroneous debits and credits to the Fund in the Treasuries and other accounts which are being adjusted in the accounts for 1935-36.

Comptroller.

12/12

KR)

Reveiw of Balances for 1935-36

6 (a) Savings Bank Current Deposits

Cr. Rs 1,69,34,109-13- 2

The detail figures in the Broad Sheet agree with the General Ledger Balance.

Review of Balances for 1935-36

6 Savings Bank Deposits
(b) Five year Fixed Deposits.
Cr. Rs.1,11,56,720-12-8.

The District figures in the Broad Sheets show on 30-6-1936 a balance of Rs.1,11,56,799- 7-0, which is more than the Ledger balance by Rs.78-10-4. A sum of Rs.29-4-4 was adjusted in the accounts of October 1936 and the balance of Rs.49-6-0 is adjusted in the accounts of November 1936.

A Rghavan

Comptroller.

15/12

S.S.

REVIEW OF BALANCES FOR 1935-36.

6 Savings Bank Deposits
c Seven Year 5½% Fixed Deposits

Cr. Rs.25,67,300-12-4.

Brread

The District figures in the ~~Board~~ sheets shows on 30-6-36 a balance of Rs.25,68,300/- which is more than the Ledger balance by Rs.999-3-8. The difference has been adjusted in the accounts of October and November 1936.

R.R

COMPTROLLER.

15/12

7(a) Endowments for Charitable and other purposes.

Cr. Rs.13,53,435-10-3.

The balance according to broad sheet and detailed Account maintained agrees with the balance shown in the General Ledger.

For Comptroller.

7(d) Deposits of Chitaldrug

Municipal Water Supply Loan.

Cr. Rs.1,225-0-0.

The balance according to broad sheet agrees with the balance shown in the General Ledger.

✓

6/12/36

For Comptroller.

Ok

7 (e) Deposits of Akkihebbal Bridge Loan.

There are no transactions during the year as the loan was fully repaid during 1934-35. The head is therefore closed.

Comptroller.

S.S.

16/12

Review of Balance on 30th June 1936.

8. Reserve Funds.

(a) Famine Insurance Reserve Account

Cr.62,65,654-12-3 ✓

The interest realised during the year 1935-36 on the securities held in investment against this reserve, viz. Rs.2,82,441-8-0 ✓ was, in the first instance, credited to this head and subsequently transferred to "Expenditure met from Reserves". The net result of the transactions under the head during the year is therefore nil.

The cost of securities held in investment on this account is Rs.62,65,631-12-0 ✓. Vide para above.

✓ Rs-23(w)

Comptr

12/12

KR)

Review of Balance on 30th June 1936.

8. Reserve Funds.

(b) Sinking Fund for Loans.

Cr. 2,77,70,799-7-2

The balance agrees with that in the subsidiary register.

The transactions during the year under this head were (1) the usual contribution of Rs.18,76,000 from the General Revenues, (ii) Portion of interest realised during 1935-36 on the securities held in the Loan Sinking Fund Investment Account viz. Rs.2,00,000 credited to this head according to orders of Government on Financial Secretary's note dated 7-10-36, in connection with the closing of accounts for 1935-36, and (iii)withdrawal of the special contribution of R.50,00,000 given during the year 1934-35 inconnection with the repayment of the 4% M.&.S.M.Railway sterling Stock 1936, as the Railway Loan was repaid on 1st April 1936. The net result of the transactions under the head during the year was therefore a reduction of R.29,24,000/-

The cost of securities held against this reserve on 30th June 1936 was R.2,77,70,785-4-6 vide para.....above.

Compl'd
12/12

KR)

Government of Mysore. Electrical Department.

V. RESERVE FUND.

(e) Electrical Works Depreciation Fund. ..Cr. Rs62,27,795-1-8

A sum of Rs.5,68,830 was credited to the fund during the year, the expenditure on account of renewal and replacements being - Rs.4,21,823-2-9, leaving a balance of Rupees 62,27,795-1-8 which agrees with the ledger.

K Ramanuja Iyengar
Financial Assistant to the
Chief Electrical Engineer.

Review of Balances 35-36.

Head of account. 10 (c) Elementary Education Fund.

Broad sheet balance	Cr. 2,64,799 6 7
Ledger balance	Cr. 2,64,776 6 11
Difference	22 15 8

Short credit in the ledger account.

The balance as per Broad sheet has been agreed with the School Board Account balance in the case of all Local Education Authorities.

Details of items comprising the difference are furnished below.

Debits 35-36.

1.	20	0	0	Excess in ledger for June 1936 (Fl.) (a)	

Credits 1934-35.

1.	-3	0	0	Short credit in ledger	Shimoga District December 1934.
2.	0	0	2	Excess do	Mysore District April 1935.

1935-36.

1.	0	0	2	do	Tumkur District June 1936.
Total credits	-2	15	8		

Net = (20-0-0 -⊖2-15-8) = 22-15-8.

(a) This is under correspondence with the Comptroller vide letter No.Fl. 1158 dated 2-11-1936.

Action is being taken for the adjustment of other items.

The agreement of the balance as per books of this office with those of the Treasury and the School Board officers concerned is being effected every month.

V. Narayana Iyengar
Financial Assistant.

6 46

Review of Balance for 1935-36.

14. (c) The Mysore Dasara Exhibition Fund.

The opening balance at the credit of this Fund was R.653-5-1.

The total receipts and expenditure under the head during the year 1935-36 were R.11,274-11-2 and R.3,368-13-11 respectively leaving a closing credit balance of R.8,559-2-4.

Comptroller

15/12/36

KR)

Review of Balance for 1935-36

15 (d) Savings Bank Dead Accounts

=======

Cr. Rs 2,10,821-14- 0

The balance agrees with the General ledger figures.

Comptroller

15/12

Trust Interest Fund Deposits.

Cr. Rs.19,125-8-7

During the year under review, the transactions under debits and credits were verified and agreed with the General Ledger balance.

2. The total of uncashed trust interest payment orders and unadjusted items of credits as on 30-6-1936 also agrees with the broad sheet balance except for a small difference of Rs.10-10-5. This is being traced.

Comptroller.

S.S.

15A.Industrial Deposits
(ii) Weaving Factory Deposits

Nil

A sum of Ps 71,365-1-6 was appearing under this head on account of losses sustained till end of January 1932. After transferring Ps 60,725-8-10 from the 'Advance head' to this account, the balance of Ps 10,639-8-8- was credited to "Government account" as per Govt. Order No.D.5518-19/I&C 284-32-15 dated 9-3-1936 and the account closed.

Comptroller

16(a) Palace Deposit Account.

Cr. Rs.2,935-5-1.

The balance according to broad sheet is Rs.3,522-11-3 and the difference of Rs.587-6-2 represents pension payments made in the several treasuries on behalf of the Palace, which will be taken to the detailed account on receipt of details called for. The balance has been communicated to the Huzur Secretary in the final accounts for June as usual.

For Comptroller. 10/12/36

16 (b) Personal Estate Accounts.

Cr. Rs.4,080-11-4.

The balance according to Subsidiary Register is Rs.3,888-6-4 and the difference of Rs.192-5-0 represents pension payments debitable to this Account but not taken to Ledger. This will be adjusted in the Current year. Statements of accounts as on 30-6-1936 relating to securities and Savings Bank Current Accounts maintained on behalf of the several Personal Estate Account Holders were sent to the Huzur Secretary and the Private Secretary to His Highness the Yuvaraja of Mysore and the correctness of the same has been accepted by them.

For Comptroller.

Government of Mysore. Electrical Department.

17 (b) Electrical Works Deposits.
Cr. - Rs2,16,404-14-7.

The above balance agrees with that of the Broad Sheet.

REVIEW OF BALANCES.

The balance as per details of schedules of the several sections work up to Rs2,16,377-14-7 and the difference of Rs27/- is due to non-inclusion of this amount in the Schedule of Head Quarter Secn., as per the corrections made in Financial Branch, in their sectional accounts for June 35 (Supplemental). The error is since asked to be rectified.

An Analysis of the balance is given below:-

Minimum deposits of lighting & Automatic Telephones.	-	Rs1,03,709- 6- 9
Unpaid wages paid to labourers' outstanding for less than 6 months.	-	485-11- 0
Earnest Money & security deposits, relating to		
1932-33. - 100- 9-0)		
1933-34. - 225- 0-0)		
1934-35. - 495- 0-0)		
1935-36. - 6129- 6-0)		6,949-15- 0
Deposit contributions relating to		
1925-26 - 631- 8-0)		
1931-32 - 90- 1-7)		
1932-33 - -1042- 9-0)		
1933-34 - 1165- 9-4)		
1934-35 - -1391-11-0)		
1935-36 - -294- 4-0)		-841- 5- 1
Miscellaneous other items relating to		
1927-28 - 6230- 0-0)		
1930-31 - 400- 0-0)		
1931-32 - 222- 8-0)		
1932-33 - 2049- 1-8)		
1933-34 - 605-12-0)		
1934-35 - 9717-13-9)		
1935-36 - 86848-15-6)		1,06,074- 2-11
Total net balance.		Rs2,16,377-14- 7

The heavy balance under miscellaneous deposits is due to a sum of Rs79,481/- being the amount of Royalty for 1935-36 calculated on the basis of the previous practice kept in suspense. Major portion of this, i.e., Rs59,481/- has since been written back.

H. Srikantiah
Financial Assistant to C.E.E.

Review of balance for 1935-36.

Head of account.

17(e) Education Depisits.

Closing balance as per ledger	Cr.	28,696	9	9
Closing balance as per Deposit register.	Cr.	28,696	9	9
Difference		Nil		

The balance mostly represents contribution on account of buildings and equipment of schools. Action is being taken for the utilisation of the deposits. Interest on Education Endowments is also credited to this head for payment of Endowment scholarships and prizes. Payments are made against the receipts.

V. Narayanaiyengar

Financial Assistant.

18 (a) Deposits of Chitaldrug Chikjajur

Railway Loan.

Cr. Rs.57,128-14-1.

The balance according to broad sheet agrees with the balance shown in the General Ledger. This loan is being repaid as per G.O.No.Fl.4632/G.F.141-32-1 dated 16-2-1933 and the amount paid to end of 30-6-1936 is Rs.1,32,122-8-0.

10/12/36

For Comptroller.

Review of Balances for 1935-36.

19. Other Deposits.

(a) Private Estates under Government Management

(i) for repayment of Loans.

Balance Nil.

The balances in the General ledger and in the Departmental accounts agree with the balance in the broadsheet.

The credit balance of R.17-3-8, at the commencement of the year under this head was adjusted in March 1936 as a miscellaneous receipt to Government on ~~hearing~~ hearing from the Deputy Commissioner Mysore District that there were no claimants forthcoming for the same and that the amount may be credited to Government and also as it remained unclaimed for several years.

16/12/36

for Comptroller.

RJS 16/12

19(C) Europe Family Remittance Deposits Nil

The balance according to Broad Sheet was also nil.

Comptroller.

10/12

Review of Balances for 1935-36.

19. Other Deposits.

(c) Deposits of excess recoveries from Agricultural Banks.

Cr. No. 3,808-11-3.

This agrees with the total of individual balances in the deposit Registers and represents excess credits relating to three accounts.

There were no refunds during the year under report and the disposal of the outstanding balances is under correspondence with the Registrar of Co-operative Societies.

✓

for COMPTROLLER.

16/12

Review of Balances 1935-36.

19 Other Deposits (e) Share of Cesses on Excise Revenue due to District Funds.- Cr. Rs.94,099-0-0

The balance according to the Subsidiary Register is Rs.94,099/- as detailed below, and agrees with the General Ledger.

Rs.89,329/- Adjustment of Cesses for the quarter ended 30th June 36.

	Rs.
1. Bangalore	16,685
2. Kolar	15,961
3. Tumkur	10,968
4. Shimoga	4,182
5. Kadur	7,722
6. Chitaldrug	10,077
7. Mysore	17,602
8. Hassan	6,132
Total	89,329

Payment orders have been issued for these amounts and may be cashed in the several Treasuries during the current year.

Rs. 1,848/- Payment order No.102/B.II dated 29-5-36 issued in favour of the Shimoga Municipality for the cess due for the quarter ended was not cashed. It was recently renewed and may be cashed in the current year.

Rs.2,922/- Cess due to the Kolar District and outstanding since November 31 has been adjusted in the accounts for July 36 (Vide letter No.D2.Dis.4/36-37 dated 20-7-36 received from the Deputy Commissioner, Treasury Department, Kolar.

Rs 94,099/- Total

Comptroller.

Review of Balances for 1935-36.

19. (i) Workmen's compensation deposits.

Cr.Rs.3,597-9-0.

An abstract of transactions of the Commissioner of Workmen's compensation, Kolar District, through the Bank of Mysore, Ltd., based on departmental accounts is furnished below.

Opening balance	1,044-12-0
Receipts during 1935-36	52,344--5-0
Total	53,389--1-0
Payments during 1935-36	49,791--8-0
Closing Balance	3,597--9-0

This closing balance of Rs.3,597-9-0 agrees with that in the Broad sheet and General ledger.

In addition to this balance, the Commissioner also held on this date the following investments aggregating Rs.8,235-0-0 in value.

(1) Government Savings Bank current account	Rs.1,465-0-0
(2) -do- Fixed Deposit	4,500-0-0
(3) Post Office Savings Bank at Champion Reefs	1,400-0-0
(4) Post Office cash certificates	870-0-0
Total	8,235-0-0

These as well as the balance in the Bank have been accepted by the Commissioner.

for COMPTROLLER.

19(J) Deposits of share capital of the

Mysore Cooperative Land Mortgage Bank.

nil.

There is a nil balance under this head according to the broad sheet also. The differences of the previous year were adjusting during 1935-36

14/12/36

for Comptroller.

S.S.

Review of Balances 1935-36.

19. Other Deposits (1) Deposits on account of The New Maternity Hospital Building Fund.

Balance - Nil.

A sum of Rs.408-7-8 was received during the year and the same was transferred to 17 (a) P.D. Deposits.

In accordance with G.O.No.G.10172-3 Med.188-30-13 dated 7-4-31 a sum of Rs.8-4-8 was credited to this account toward interest at 5 per cent.

5½% Mysore Government State Loan Bonds of 1938 of the face value of Rs.4,600 and 3½% Government of India ~~Bonds~~ Promotes of the face value of Rs.5000 were sold during the year and the proceeds credited to 17 (a) P.D. Deposits.

As there is no balance at end of June 1936 and no transactions thereafter the account will be closed from July 1936.

✓

for Comptroller.

RVS 16/12

KR)

Review of balances for 1935-36.

Head of account.

19. Other Deposits.

(o) Government share of contribution towards Aided schools provident fund.

Closing balance as per detailed accounts of this office.	Cr.	39,584	1	0
Closing balance as per ledger	Cr.	39,605	1	0
Difference		21	0	0

The difference of R_s.21/- between the ledger and detailed accounts is due to a sum of R_s.21/- having been wrongly included under this head in the books of the Comptroller's office.

The balance on the 30th June1936 relating to the subscriptions and contributions, at the credit of several institutions which are allowed the benefit of the Aided Schools Provident fund scheme was R_s.1,15,071/- against R_s.1,24,831/- at the end of 30th June 1935.

The decrease in the balance viz. 9,760/- ~~(1,24,831 -~~ (1,24,831 - 1,15,071) during the year is chiefly due to a heavy withdrawal of about Rs.21,000/- from the Savings Bank accounts relating to the funds of the old London Mission and Methodist Mission High schools towards repayment of amounts at the credit of the teachers whose services were terminated in connection with the amalgamation of these two schools, while the normal receipt is about Rs.15,000/- for the year. A third of the balance viz. R_s.38,357 + 7,000 payable to teachers referred to ~~in para 2,~~ above would be the liability of Government against the balance of R_s.39,584-1-0.

V. Narayanaswamy Iyengar

Financial Assistant.

19 Other Deposits - P. Record of Rights

Cr. Balance Rs 3,15,757-2-6

The receipts and expenditure during the year 1935-36 are Rs 4,14,659-5-11 and Rs 2,90,092-11-11 respectively. Including the opening credit balance of Rs 1,91,190-8-6, the amount at credit of the fund at the close of the year under review as per Broad Sheet is Rs 3,15,757-2-6 which agrees with the balance in the ledger.

An acceptance for the balance has been called for from the Department.

Comptroller.

17/12

PA

Review of Balances for 1935-36

~~19-(U)~~

19(u) His Majesties Silver Jubilee
Celebration Fund

Dr. 62- 8- 0

The amount agrees with the balance in the Broad Sheet and is made up of the following items -

Rs 193-6-0 Payments wrongly made twice to the Central Committee Delhi through the Local Secretary, once directs by the treasuries and again by this office.

Rs 130-14-0 Amounts collected in the treasuries after the closing of the collections and final remittance to the Central Co mittee, Delhi

Government have been addressed regarding the adjustment of this balance.

Comptroller.

PA

Review of Balances for 1935-36.

21. Industrial Advances

(d) Oil Cake Advances

Dr.610-8-0.

The transanctions during the year were as follows:-

Opening Balance on 1-7-1935	Rs.763--3-0
Recoveries during 1935-36	152-11-3
Closing balance	610--8-0

The balance due at the end of the year according to the accounts of the Agricultural department was Rs.2,341-12-0. The difference of Rs.1,731-4-0 between the General ledger and the figures of the department is as detailed below:-

Item No.	Particulars.	Figures according to the accounts of the Agricultural Department	Audit Office.
1.	Demand	89,469--2-1	89,469--2--1
	Credits.		
2.	Value of oilcake used for purposes of demonstration	497-13-11	497-13-11
3.	-do- supplied to Agricultural farms.	3,897--6--0	3,897--6--0
4.	Irrecoverable arrears of advance written off the accounts (~~vide page 3 of Broad sheet~~)	7,911--4--6	7,863-10--0
5.	Recoveries from 1914 ~~to~~ 15 to end of 1935-36 taken to accounts (~~vide page 4 of the Broad sheet~~)	74,820-13--8	76,599-12--2
	Total credits	87,127--6--1	88,858-10--1
	Closing balance	2,341-12--0	610--8--0
	Net difference	1,731-4-0.	

Differences to the extent of Rs.221-9-5 relating to the previous years were adjusted during the year and on verification of the consolidated collection statement of oil cake advances of Kolar

Kolar District the difference between the Departmental figures and Audit office figures was furthur reduced by a sum of Rs.1,347-8-3.

The Treasury and Agricultural Departments have been addressed to furnish necessary information for the reconciliation of current differences. In respect of the old differences the Director of Agriculture has been reminded to send the consolidated collection statements of Bangalore, Tumkur and Mysore Districts very early and the same are awaited.

Comptroller.

17/12

KR)

Review of Balances for 1935-36.

21 (1) Advances for Milch Cows.

Lr. Rs. 150-0-0

In accordance with Article No.165 (b) Mysore Civil account Code Volume I. three advances of Rs.50/- each were drawn by the Superintendent of Hill Stations in June 36 and granted to 3 members of the Nandi Hill staff for purchasing Milch cows. The sum of Rs.150/- was drawn in June 1936. The total advance of Rs.150/- is recoverable in 2 years by deductions from pay and the debtors have been asked to acknowledge the balances.

for COMPTROLLER.

16/12

(R)

Government of Mysore. Electrical Department.

23(a) Objection Book Advances.

ii (a) Electrical Department.

Dr. Rs59,235-13-5.

REVIEW OF BALANCES.

The transactions under this head during the year 1935-36 were as follows:-

Opening balance	-	Rs 69,353- 4- 0
Debits.	-	1,12,228-11-11
Total.		Rs1,81,581-15-11
Credits.		Rs1,22,346- 2- 6
Balance.		Rs 59,235-13- 5

The above balance includes a sum of Rs7,967-13-3 pertaining to the Palace for the years 1924-25 and 1925-26 and endeavours are being made to recover this outstanding from the Palace Department.

The details of outstandings of the O.B.A. schedules of the several sections (exclusive of the above item of Rs7,967-13-3) work upto Rs51,320-6-6 as noted below:-

C.P.S.Head Officer.	-	Rs13,789-14- 0
Kolar Gold Fields Power and Lighting.	-	55-10- 0
Kankanhalli Power and Lighting.	-	-1- 4- 0
Bangalore Power and Lighting.	-	14,197-11- 5
Mysore Power & Lighting.	-	23,278- 7- 1
	Rs	51,320- 6- 6

Thus, there is a difference of Rs52-6-4 and this is due to the excess balance shown in the Schedule of B.P.L.Section to the extent of Rs88-6-4, the non-inclusion of a sum of Rs33-12-0 in the schedule of Head Office which was adjusted in the Financial Branch in January 1936, and a sum of Rs2-4-0 shown

P.T.O.

in last year's review under M.P.L. Section, still remaining untraced. Every step is being taken for the early reconciliation of these items differences under the head during the current year.

B Ramanuja Iyengar. 14/12/36
for Financial Assistant to C.E.E.

REVIEW OF BALANCES 1 9 3 5 - 3 6.

W.A.Advances
23 Other Advances
(a) Objection Book Advances
(v) Pensions

Dr 27,834-14-1.

The closing balance on 30th June 1936 according to the Subsidiary Registers was Rs.27,834-14-1 as detailed below:-

Opening balance on 1-7-35	..	Rs.25,633	7	0
Debits during 1935-36	..	53,418	10	10
T o t a l	..	79,052	1	10
Deduct credits during 35-36	..	51,217	3	9
Closing balance on 30-6-36	..	27,834	14	1

This balance agrees with that in the ledger.

A sum of Rs.15,573-8-3 out of the outstandings at the end of the year, has since been recovered during the current year and action is being taken to recover the balance.

COMPTROLLER.

R.R

Review of balances for 1935-6.

Head of account.

23(a) VII Objection Book advances.

Closing balance as per ledger	19,525 11 11
Closing balance as per detailed account.	19,525 11 11

The details in the subsidiary register work up to the balance in the ledger. The outstanding balance has been analysed and entered below according to the years to which they relate.

(i) Unadjusted debits.

1921-22	138 9 3	
1922-23	204 4 4	
1923-24	291 6 8	
1924-25	407 2 0	
1926-27	-11 0 0	
1927-28	-36 11 0	
1928-29	6 0 0	
1929-30	-18 1 0	
1930-31	-5 4 0	
1931-32	81 10 0	
1932-33	2 14 0	
1933-34	13 1 0	
1934-35	24 2 0	
1935-36	19,018 3 0	
		20,116 4 3

(ii) Unadjusted credits.

1925-26	256 5 0	
1928-29	16 11 4	
1929-30	25 0 0	
1930-31	101 14 0	
1931-32	28 10 0	
1932-33	62 13 0	
1933-34	22 7 0	
1934-35	31 5 0	
1935-36	45 7 0	
		590 8 4
	Balance	19,525 11 11.

As regards balances of unadjusted debits, transferred from Comptroller's office from 1918-19 to 1924-25 amounting to Rs.1633-14-7 a sum of R_s.736-5-0 has been adjusted till the end of October 1936. Reference has been made to the Comptroller in this office No.Fl.1045 dated 22-10-1936 regarding the adjustment of charges of the Chikkanahally school amounting to R_s.223-9-3 outstanding under this head.

Another reference has also been made to him in this office

U.O.No.24 dated 26-11-1936 regarding the adjustment of the remaining sum of Rs.583-12-4 relating to the period of 1922-23 to 1932-33.

Action is being taken for the adjustment of other items.

V Narayana Iyengar

Financial Assistant.

Bangalore;
28-11-1936.

28/11

Review of balances for 35-36.

Head of account.

'23 (a) xi. Payments by Government recoverable from the Local Education Authorities.

Closing balance as per ledger	Cr. 2,823	2 0
Closing balance as per Departmental account.	Cr. 2,823	2 0
Difference	Nil	

The details for the credit balance as per departmental accounts are as under.-

1933-34. (A) Unadjusted Debits.

Local Education Authorities.	Particulars.		Amount.			
Bangalore City Local Education Authority.	Equipment bill for June 1934 to be recouped.		55	0	0	(a)
Shimoga District "	Bill for pay of teachers under training for the quarter ending September 1933 to be recouped.	Rs.91-2-0				
do	do December 1933	94-6-0				
			248	15	0	(b)
do	do March 1934	63-7-0				

1934-35.

Hassan District Local Education Authority.	T.A.charge to be recouped paid in June 1935.	4	6	0	
Kolar do	T.A. charge to be refunded (of Md. Oosman, Sidlaghatta Primary school), December 34 on account of training in the Training College, Mysore.	3	15	0	
Mysore do	Pay of the School Board ~~Assistant~~ Accountant for August, September and October1934.(Vide T.E. accounts No.77 of December 1934) to be recouped.	67	12	0	

Kadur District Local Education Authority.	Arrears of increment drawn and paid to B.Narasamma, Assistant mistress, Primary girls' school, Basavanahalli Chikmagalur under training in the Maharani's Training College, Mysore to be recouped (Vide T.E.No.240 for June 1935)	10	7	0
1935-36.				
K.G.F. Local Education Authority.	Salary of K.R.Venkatasubba Rao, Primary school master, Balaghat for April and May 1936 who is under training in the Training school at Coimbatore, received in the Comptroller's Exchange Accounts for June 1936 and debited in the Education accounts for June 1936 (Fl.) to be recouped.	30	0	0
	Total Debits.	420	7	0
B. Excess credit received under salary of teachers under training recovered from the various Local Education Authorities.		3,243	9	0
	Net credit balance	2,823	2	0

(a) This is under correspondence with the School Board Officer, Bangalore City Vide No.Fl.803 dated 21-9-1936.

(b) The question of payment of S.L.A. to maidan teachers under training in the Shimoga Normal school is under correspondence with Government and this has to be adjusted on receipt of orders.

The excess credit of R_s.3,243-9-0 received under salaries is chiefly due to amounts recovered from the Local Education Authorities based on sanctioned scales of pay of teachers under training, as against actual charges debited. This will be verified in respect of each Local Education Authority and necessary adjustment made during the current year. The excess credit of R_s.5,313-12-0 recovered in the same manner and outstanding at the end of 34-35 Review, was verified and fully adjusted in the accounts for 35-36.

As regards the unadjusted debits, action is being taken for their adjustment.

V. Narayanaswamy Iyengar

Financial Assistant.

4/4 4/6/

Review of Balances for 1935-36.

23 Other Advances

(a) Objection Book Advances

(xii) Payments recoverable from the Mysore Sugar Company, Ltd.

Balance - Nil.

The transactions relating to the cash credit of the Mysore Sugar Co, are being accounted for under this head. An abstract of the same according to the Broad Sheet, for the year is given below.

Opening balance on 1-7-~~36~~ 35	Nil.
Payments during the year	2,00,000-0-0
Recoveries during the year	2,00,000-0-0
Closing balance on 30-6-36	Nil.

Interest realised during the year - 1,084-15-0

This closing balance on 30-6-36 agrees with that in the General ledger.

The period of the cash credit sanctioned in G.O.No.Fl.9469-70/G.F.197-34-11 dated 29-6-35 expired on 31-12-1935.

for Comptroller.

Review of Balances 1935-36.

23 Other Advances

(a) Objection Book Advances

XIII Payments by Government recoverable from Mysore Paper Mills, Ltd.

Balance Nil.

This head was opened in accordance with G.O. No.6432-6500/I&C.300-35-1 dated 29-4-1936 and the amount of Rs.20,000 advanced by Government during May 1936 was adjusted fully during June 1936.

There was no balance under the head both according to the general ledger and the Broad sheet.

for Comptroller.

RAS

Review of Balances for 1935-36.

23 Other Advances

(a) Objection Book Advance

XIV Payments by Government recoverable from Mysore Spun Silk Mills, Ltd.

Balance Nil.

This head was opened in accordance with G.O. No.D.6594-96 Seri.49-35-5 dated 4-5-1936 and the amount of Rs.10,000 advanced by Government during May 1936 was fully adjusted during June 1936.

There was no balance under the head both according to the general ledger and the Broad sheet.

for Comptroller.

RVR
12/12

Review of balances for 1935-36

V. (a) 23 (a) O.B.A. XVI Advances in connection with the visit of the Dewan of Mysore to Europe -

Dr. Balance Rs 1000/-

The above head was opened in the accounts for 1935-36 to record the transactions relating to advances made in connection with the visit of the Dewan of Mysore to Europe. Two sums of Rs 1000/- and Rs 8000/- each were sanctioned during the year as advances in Financial Secretary's letters.No.Fl 8669/G.F. 303-35-3 dated 22-6-36 and No. Fl. 8677/G.F. 303-35-5 dated 24-6-36 subject to adjustment on receipt of detailed accounts, out of these amounts Rs 1000/- was drawn in June 1936. The payment of the other sum of Rs 8000/- was authorised at Messrs Coutts & Co., and the same was not drawn during the year. The balance outstanding on 30-6-1936 ~~on 30-6-1936~~ is Rs 1000/- and this agrees with that in the broad sheet.

This advance will be adjusted on receipt of the detailed accounts from the private Secretary to the Dewan of Mysore.

Review of Balances 1935-36.

23 Other Advances

(d) Loan scholarship and other Educational Advances.

Dr. Rs.69,599-12-0

An abstract of transactions according to the Broadsheet and the aggregate of the individual loan accounts is given below:-

Opening balance on 1-7-35	Rs.78,850-13-0
Payments during the year	3,704--8-0
Total	82,555--5-0
Recoveries during the year	12,813-14-0
Closing ballance on 30-6-36	69,741--7-0
Interest realised during the year	739--0-8

This closing balance in the Broadsheet is more made by Rs.141-11-0 than that in the General ledger of which a sum of Rs.131-11-0 has since been adjusted in the accounts for September 1936 and the remaining Rs.10 in the accounts for November 1936.

A sum of Rs.28,773-13-2 was overdue from 7 advance holders as noted below and out of this a sum of Rs.28-4-6 has since been recovered in July 36 and Rs.120 written off the accounts in October 1936 as per G.O.No.D.2917-18/C.V.9-35-12 dated 26-10-1936.

	Principal	Interest
1. Mr.C.V.Balappa	Rs.12,838--4-2	
2. Mr.C.Krishnaswami Rao Saheb	8,090--0-8	
3. Mr.Syed Ahmed	120--0-0	
4. Dr.A.C.Pani	6,666--9-0	2031-4-9
5. Mr.D.C.Mahadeviah	908--0-0	
6. Mr.Syed Mahomed	120-13-0	
7. D.S.Eswarappa	30--2-4	
	28,773-13-2	2031-4-9

As regards the amounts outstanding against Nos.1 and 2 it has been ordered by Government that the accounts may be kept open to effect recovery

recovery when the prospects of the loan holders improve and as regards the amount outstanding against No.4 it is reported by the Senior Surgeon with the Government of Mysore that necessary action is being taken for the recovery of the amount through a court of law. In regard to other cases the departments concerned have been requested for the early recovery of the balance.

Balance acknowledgment slips for 1935-36 were sent to the loan holders for verification and acceptance of the balances shown therein and they have been received back duly vefified with the exception of those relating to the following loan holders.

(1) Mr.C.V.Balappa, (2) Mr. C.Krishnaswami Rao Sahib, (3) Dr.A.C.Pani, (4) Mr.E.S.David, and (5) Mr. D.C.Mahadeviah.

The balance acknowledgment slips of Nos. 1 and 2 have been received back unverified with the intimation that the whereabouts of the loan holders are not known.

The Senior Surgeon has been reminded of the acknowledgment slips for the balance of loan due by No.3.

It is reported by the Superintendent Civil Veterinary Department Bangalore that the slips relating to Nos. 4 and 5 will be returned as soon as they are recovered from the debtors.

Chandhar 17/12/36
Comptroller

17/12/36

KR)

Review of balances for 35-36.

Head of account.

23 (e) Permanent advances (Edn.)

Closing balance as per ledger	Dr.	1,391	0	0
Closing balance as per detailed Account register.	Dr.	1,391	0	0
Difference		Nil		

Acknowledgments for the individual advances held by the respective officers, have been obtained in all the cases and filed in this office.

V Narayana Iyengar

Financial Assistant.

Government of Mysore. Electrical Department.

23 - Other Advances.

Other Advances by Electrical Department, for installation of Irrigation pumps.

Dr. - Rs28,238-15- 9.

REVIEW OF BALANCES.

The above balance agrees with the aggregate of the individual balances according to the accounts of different sections as detailed below:-

Kolar Gold Fields Section.	-	Rs 7,110- 0- 5
Kankanhalli Power & Light.	-	3,538-10- 0
Sivasamudram.	-	956-12- 0
Bangalore Power and Light.	-	13,487- 7- 7
Mysore Power and Light.	-	3,146- 1- 9
Total.		Rs28,238-15- 9

Advance to the extent of Rs9860-6-6 was granted under this head during the year, while the aggregate of recoveries made during the year amounted to Rs9811-12-10. The Sectional Officers are being requested to obtain acknowledgments of balances from the individual parties concerned.

B Ramanuja Iyengar
for Financial Assistant to C.E.E.

23 A.II His Majesty's Jamakarch Accounts

Ledger Balance Cr.2,46,623-13-1

The Balance as per Broad Sheet is more than the ledger Balance by Rs.20-11-0 due to a short debit of Rs.20/- in the accounts of Mysore District for June 1936 and an excess credit of Rs.0-11-0 in the accounts of Kolar District for April 1936. These items have been adjusted during July and October 1936 respectively. The balance as per Broad sheet at the end of the year represents the amount due to the officer in charge of the Hon'ble the Resident's Treasury, Bangalore, in respect of the accounts for June 1936 and it has been adjusted during July 1936.

Comptroller.

U.

Review of Balance for 1935-36.

24(C) Savings Bank Suspense Accounts

Dr.Rs.45,926-1-3

The balance as per Broad sheet is R.44,925-13-2 which is less than the ledger balance by Rs.1000-4-1 This difference has been adjusted in T.E.No.37/S.B. in the accounts for November 1936.

✓

Asst Superintendent
Comptroller
15/12

Govt. of Mysore. Elecl. Deptt.

REVIEW OF BALANCES.

W.(b) 24 - Suspense accounts.

(d) - Other Departmental works.

Suspense.

Dr. 7868-11-5.

The outstandings relate to the works executed for other Departments of Government prior to the formation in 1925 of the Financial Branch of the Electrical Department. Since this is an obsolete head, it has not been found possible to trace the details of these old items. Action will be taken for the write off of the balances under this obsolete head in consultation with the Comptroller.

K Ramanuja Iyengar.
for Financial Assistant to C.E.E.

Review of balances under 24 (g) Undusbursed Pensions by Money Orders for the year ending 30th June 1936

Cr. 177- 2- 7

The amount credited to this head during 1935-36 was Rs 76-0-4 which together with the opening balance of Rs 151- 1-9 amounted to Rs 227- 2-1.

Out of this a sum of Rs 49-15-6 was repaid during the year leaving a balance of Rs 177-2-7 which agrees with the general ledger balance. The treasury officers - - concerned have been requested to adjust the outstanding balances very early.

A. D. Lafarach
Comptroller
14/12

24 (n) Chitaldrug Municipal Water

Supply Loan Interest Account

The balance under this head is nil both in the broad sheet and the General Ledger. The debit balance of Rs.17,845-9-4 under this head was fully adjusted during the current year as per Government Order No. Fl.6489/G.F.195-35-2 dated 29-2-1936.

10/12/36

for Comptroller.

24 Suspense.

Discount on 5% Loan of 1955.

A sum of Rs.32,707/- being 1/21 of the balance of discount off 5% 1955 Loan and a sum of Rs.51,413/- being the premium on 3% Loan of 1956-61 actually credited to end of 30-6-1936 together with a sum of Rs.5,70,038/- as per orders conveyed in U.O.file dated 7-10-1936 from the Financial Secretary to Government, were adjusted by debit to "9 Interest on Debt and other obligations (i) Interest on Debt - Discount on 1955 bonds" and credit to this account wiping out the balance in entirety.

S.S. ✓

14/12/36
for Comptroller.

14/12

24. Suspense Accounts. (X) 7% Nanjangud Chamarajanagar Railway Loan Repayment Account

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The balance under this head is nil both in the broad sheet and the General Ledger. Out of the loan of Rs. Eight lakhs, ordered to be paid by Government, a sum of Rs.7,97,100/- was repaid to end of 30-6-1936 to the extent of the amount available with Government including a sum of Rs.516-12-3 received from the President, District Board in June 1936. The President, District Board, Mysore, has been requested to make his own arrangements for the repayment of the balance of loan amounting to Rs.2,900/-.

For Comptroller.

S.S.

24 Suspense (p) Receipts towards debenture subscription of the Mysore Cooperative Land Mortgage Bank, Ltd.
Cr. Rs.4,53,841-4-11.

The credits as per broad sheet as on 30-6-1936 amount to Rs.4,53,131-4-11. The difference of Rs.710/- being the recovery of long term loans sanctioned by the Land Mortgage Bank during the year was wrongly classified in the accounts under the above head. This has been adjusted by a correcting T.E. during the current year. and thus the balances have been agreed.

S. S.

14/12/36
For Comptroller.

24 Suspense (q) Payments side:-
Payments on account of long term loans sanctioned by the Mysore Cooperative Land Mortgage Bank, Ltd.
Dr. Rs.3,97,875/-

Debits. - The debits in the books during the year amount to Rs.1,30,982-13-9 as against Rs.1,24,345-5-9 in the broad sheet. The difference of Rs.6,637-8-0 is due to adjustment made during the year of items wrongly classified during 1934-35.

Credits. - The credits under this head during the year amount to Rs.-1,070/- as per ledger while they amount to Rs.710/- as per broad sheet. The sum of Rs.1070 which was more in the ledger during 1934-35 due to misclassification was adjusted by T.E. during 1935-36. The amount of Rs.710/- appearing only in the broad sheet during the year did not appear in books and this accounts for the net difference. The same has been adjusted during 36-37.

S.S. ✓

14/12
for Comptroller.

24 Suspense (r) Interest on Land Mortgage

Bank Debentures.

Cr. Rs. 6,697- 6-3.

The balances as per ledger and broad sheet agree. Differences noticed in the previous years were adjusted during the year under report.

Vaikundhan
14/12/86

S.S. for Comptroller.

✓

24 Suspense (t) cash bonus on state loan bonds tendered for conversion to 4% Loan of 1953-63.

nil.

The debits under this head as per ledger amount to Rs.8,866-2-0 and they agree with the broad sheet. The entire balance including this amount amounting to Rs.3,63,513-3-3 was finally charged off during the year and thus there is no balance under this head.

✓

14/12/56
for Comptroller.

S.S.

24 Suspense (v) Interest on 3% Loan of
1956-61 recovered from subscribers.
Cr. Rs. -67-11-7.

Owing to the floatation of the 3% Loan of 1956-61 in the early part of 1936 interest recovered from subscribers was credited under the above suspense head. The net credits under this head as per ledger amount to Rs.753-10-8 and as per broad sheet they come to Rs.821-6-3. In accordance with O.O.No.12/Books dated 27-4-1936 they were charged off finally during the year for Rs.821-6-3 to 9 (i) Interest etc, (the broad sheet figure). Out of the difference of Rs.67-11-7 a sum of Rs.66-11-7 has been traced and adjusted during the current year and the balance of Rs.1/- is under investigation.

Chakravarthi Ar
14/12/36
Comptroller.

S.S.

26. Takavi and Agricultural Loans
(a) Land Improvement Loans
(Old Rules)

Cr. Rs 2,822-0-11

An Abstract of transactions for the year according to the Broad Sheet is given below

		Rs A. P
Balance on 1-7-35		9,683- 4- 5
Debits in 1935-36		nil
	Total	9,683- 4- 5
Credits in 1935-36		1,840- 2- 2
Closing balance on 30-6-36	Dr	7,843- 2- 3
Interest realised during the year		843-12- 6

The balance in the general ledger is less than that of the Broad Sheet by Rs 10,665-3-2 and the difference relates to 1917-18 and previous years.

As explained in the Review of balances of land Improvement Loans (New Rules) proposals will be submitted to Government to adjust these differences during the current year.

Comptroller

17 12 36

25 - Departmental Balances
(c) Electrical Works Dr. Rs.19,616-6-9

The above balance comprises of the cash balances of several sectional offices according to their accounts as well as certified cash balance statements, and the net profits of the Government Porcelain Factory temporarily attached to this Department during the course of the year under review as per the Revenue account rendered by the factory from October 1935 to May 1936 adjusted to the above head of account pending final adjustment in the factory accounts, which was since transferred to Comptroller in the month of August 1936. The closing balance agrees with the ledger balance as detailed below:-

Head Quarters Section.	Rs. 1,817	1	0
Kolar Gold Fields Power and Light.	292	2	0
Kankanahally Power & Light.	615	10	0
Sivasamudram Section.	789	11	0
Bangalore Power & Light.	4,928	1	0
Mysore Power & Light.	5,016	0	0
Net profits of Govt.Porcelain Factory.	6,157	13	9
Total.	Rs.19,616	6	9

✓

C.B.Ramaraya Iyengar
Financial Assistant to
Chief Electrical Engineer

26. Takavi and Agricultural Loans
(b) Takavi Loans - Old Rules.

=====

Cr. Rs 10,343-9-10

An abstract of transactions for the year according to Broad Sheet is given below

	Rs a. p
Balance on 1-7-35 ...	10,343- 9-10
Debits in 1935-36	nil
Total	10,343- 9-10
Credits in 1935-36	nil
Closing balance on 30-6-36	10,343- 9-10

The balance in the general ledger agrees with that of the Broad Sheet.

This credit balance will be adjusted in the course of the current year, as explained in the Review of Balances of Land Improvement Loans (New Rules)

Comptroller

17 12 36

CV

26 Takavi and Agricultural Loans

(e) Sericultural Takavi Loans

Dr. Rs.43,865-6-3

An abstract of transactions for the year according to the individual loan accounts is given below:-

Balance on 1st 1935	44,147	14	11
Advanced during the year	1,787	8	0
Total	45,935	6	11
Recovered during the year	2,049	3	0
Balance on 30th June 36	43,886	3	11
Interest realised during the year	862	10	5

2. The balance on 30th June 1936 in the broad sheet is more by Rs. Rs.20-13-8 than that in the General ledger and the difference has since been adjusted in the accounts for October 1936.

3. Out of 288 loan holders 243 (including 2 cases in which interest only was overdue) were defaulters at the end of the year. The outstanding balance of loan and the amount overdue towards principal and interest are as noted below:-

	No. of cases	Balance of loan Amount	Overdue Principal No.of cases	Principal Amount	Interest No.of cases	Interest Amoun
Loans granted by the Revenue Department	11	342 8 9	11	342-8-9	9	63-11-7
Loans granted by the Department of Industries	277	43543 11 2	230	22625-15-8	218	6303-3-8
	288	43886 3 11	241	22968-8-5	227	6366-15-

4. Statements of transactions relating to these loans for the year with the balances outstanding against individual loan holders and amounts overdue both under principal and interest have been sent to the Superintendent of Sericulture and the Deputy Commissioners of Districts concerned for verification with departmental figures. They have also been requested to collect the overdue amounts early.

5. Similar statements sent last year have all been received back with the balances duly accepted as correct.

As regards the recovery of the overdue amounts it is reported by

by the Superintendent of Sericulture that the Sericulturists were not able to pay the instalments owing to the continued depression prevailing in the silk industry and that the Revenue authorities are taking coercive process for recovery of Sericultural loan dues.

6. It is further reported by the Superintendent that the loan account of the parties as on 30-6-36 have been sent to parties for acknowledging to its corr-ectness and that a certificate to the effect that acknowledgments from the loan holders have been obtained will be submitted soon after their receipt from them.

Comptroller. 15/12/36

8
15/12

Review of Balances for 1935-36.

26. Takkavi and Agricultural Loans

(3) Fruit Culture Loans

Dr. R.49,103-8-0.

The transactions according to the individual loan accounts and the Broadsheet work up to a closing balance of R.49,160-14-1 as follows:-

	Rs as p
Opening balance on 1-7-35	51,617--0-9
Debits during 1935-36	2,400--0-0
Total	54,017--0-9
Credits during 1935-36	4,856--2-8
Closing balance on 30-6-1936	49,160-14-1
Interest realised during the year.	1,420-12-9

The difference of R.57-6-1 between the General Ledger and the Broadsheet is made up of two items of credits included in excess in the General Ledger. These differences have been adjusted in the accounts for October 1936 during the current year.

Annual statements of transactions for the year 1935-36 have been sent to the Deputy Commissioners concerned for verification, acceptances of balances and arranging for the recovery of the amounts overdue. Similar statements sent last year have been received from the Deputy Commissioners of Bangalore, Tumkur, Kadur, Chitaldrug and Hassan Districts duly verified. The statements due from Kolar, Shimoga and Mysore districts are yet awaited.

The amounts overdue at the end of the year was Rs.11,829-5-1 as detailed below which includes a sum of Rs.590-2-9 due from Messrs. Rudrappa and Son referred to in the review of 1934-35.

for COMPTROLLER.

Districts	Principal Rs As Ps	Interest. Rs as Ps
Bangalore	2,236-13--9	465--7-11
Kolar	792-11--8	178-12--7
Tumkur	965-14--9	237--3--1
Shimoga	865--2-11	185--6--2
Kadur	2,621--0--9	585-10--0
Chitaldrug	..	..
Mysore	~~1,233-11--4~~ 478-10--0	123--5--0
Hassan	1,233-11--4	269--4--5
Total	9,194--2--2	2,045--1--2

Total Rs. 11,239-3-4

Messrs. Rudrappa & Sons 590-2-9

Total ~~11,829-6-1~~ 11.829-6-1

REVIEW OF BALANCES FOR 1935-36.

26 Takavi and Agricultural Loans

(h) Loans to Agricultural Colonists under the Bhadra Channel.

Dr Rs.1,09,039-3-7.

This represents the total amount outstanding on 30-6-36 against 12 colonists and agrees with the Broad sheet and the aggregate of individual balances in the loan ledger under three different loans as under:-

1. Block loan	..	Rs.1,08,250	0	0
11. Crop loan	..	194	3	2
111. Manure loan	..	595	0	5
Total	..	1,09,039	3	7

Item (i). The first and second annuities of this loan aggregating Rs.19,982-13-0 are over-due and remained unrecovered during the year and even till end of October 36. The value of the lands given to each of these colonists and estimated to cost Rs.750/- in each case, was ordered by Government to be recovered along with the loan instalments and this sum of Rs.9000/-, in aggregate, is not included in the amount of the block loan debited under the loan head; but is shown separately in the individual loan accounts in the ledger in accordance with G.O.No.D5875-6/A & E 303-29-11 dated 3-12-30 and the annuities payable are consequently worked out, taking this sum also into consideration.

Item (ii). Out of Rs.558-4-3 over-due at the beginning of the year, Rs.364-1-1 has since been recovered leaving a balance of Rs.194-3-2 by close of the year.

Item No.iii. In accordance with G.O.No.D.3828-9/A & E 275-34 dated 13-12-35, a sum of Rs.595-0-5 being the value of manure supplied in August 33 was paid in March 36, to the Imperial Chemical Industries (India) Ltd., Madras, on behalf of the Colonists, debiting the

same to the loan account of these colonists. This sum also remains unrecovered till end of October 36.

These overdue cases have been reported to Government and recently 3 of these colonists have been discharged as per G.O.No.D 3184-87/A & E 193-35 dated 22-5-36. The Deputy Commissioner, Shimoga District intimates that the question of fixing the liability and the recovery thereof from these discharged colonists as also the recovery of over-due amounts from the other colonists is before Government for orders.

The balance acknowledgment slips relating to the year under review have been forwarded to the Deputy Commissioner, Shimoga District for getting the acknowledgments of the debtors concerned, and those of the previous year have all been received duly acknowledged.

Vaikunthan
15/12/36
for COMPTROLLER.
RB
15/12

Review of Balances for 1935-36.

27 (a) Loans to Municipalities and District Boards.

Dr. R.22,67,847-3-1

An abstract of transactions according to the Broadsheet and the individual loan accounts is furnished below. The closing balance shown therein agrees with that of the General Ledger.

	Rs As Ps.
Opening Balance on 1-7-35.	17,97,920-14-11
Debits during 1935-36	5,35,377--9--6
Total	23,33,296--8--5
Credits during 1935-36	65,451--5--4
Closing Balance on 30-6-36.	22,67,847--3--1
Interest realised during the year.	35,354-10-11

Out of the balance of R.22,67,847-3-1 shown above, a sum of R.1,07,266-10-1 was overdue at the end of the year as shown below. In addition to the principal, a sum of R.48,939-7-7 was also overdue on account of interest as shown in column 2.

Name of the Municipality	1 Principal Rs As Ps	2 Interest. Rs as Ps
1. Channapatna Municipal Council	2,802--9-11	314--5-11
2. Shimoga -do-	3,800--0--0	927--8--0
3. Mysore -do-	54,297--5--6	24,625--4--4
4. District Board, Mysore	46,666-10--8	23,074--5--4
Total.	1,07,266-10--1	48,939--7--7

The non-payment of the instalments due was reported to Government in this office letters Nos. 6/Loans dated 3-7-36, 17/Loans dated 7-7-36 and 143/Loans dated 31-7-1936. Of the above the Municipal Council Mysore and the District Board, Mysore have the amounts overdue, subsequent to June 1936.

Statements of accounts showing the balances due at the end of 30th June 1936 have been sent to the Presidents concerned for verification and with the exception of Kunigal, Mysore and Channapatna

Channapatna Municipal Councils, they have all been received ~~required~~ back with the balances acknowledged.

The Presidents of the three ~~ex~~ latter Municipal Councils concerned have been reminded in the matter.

Asst Comptroller.

16/12

A copy of the receipts will be sent to S.O. for action if any.

REVIEW OF BALANCES 1935-36.

28(c) Loans to Cooperative Societies.

Dr Rs.3,09,121-14-7.

The following abstract shows the transactions during the year 35-36 according to the Broad Sheet.

Opening balance on 1-7-35	Rs.2,83,729- 2-10
Debits during 35-36	51,000- 0- 0
T o t a l	3,34,729- 2-10
Receipts during 35-36	25,554-14- 3
Closing balance on 30-6-36	3,09,174- 4- 7
Interest realised during 35-36	14,988- 7- 8

The closing balance in the general ledger is less than that in the Broad sheet by Rs.52-6-0 due to the inclusion in it of an excess credit during June 36 which has been since adjusted in the accounts for November 36. There were 156 societies indebted to Government at the end of the year as against 162 in the previous year. Recoveries were not regular in the case of 138 Societies and the amounts over due at the end of the year aggregated Rs.63,490-8-2 under principal and Rs.11,766-2-3 under interest.

A detailed statement of transactions for the year has been sent to the Registrar of Cooperative Societies for verification with his departmental accounts and for recovering the over due amounts. In respect of transactions of the previous year the balances due from 136 Societies out of 162 Societies have been accepted by the Registrar to be correct and a similar certificate in respect of the remaining 26 Societies is still awaited.

15/12/38

R.R

for COMPTROLLER.

29 (b) Loans for the encouragement of Rural and Cottage Industries.

Dr. Rs.495-10-8.

The balance in the General ledger is less by Rs.3/- as an item of credit under 29 (d) Loans for purchase of machinery during June 1936 had been wrongly credited under this head in treasury accounts, and this has been since rectified in the accounts for October 1936.

Balances of loans relating to each district as on 30-6-1936 under old and new loans are as follows.

Districts	New Loan	Old Loan	Total
1. Bangalore District	..	243--5--4	243--5--4
2. Tumkur "	205-13-2	..	205-13--2
3. Mysore "	..	101-11--4	101-11--4
Total	205-13--2	345--0--8	550-13-10

New Loans - Out of the overdue balance of Rs.502-7-11 at the beginning of the year, a sum of Rs.296-10-9 was recovered during the year leaving a balance of Rs.205-13-2 by the end of the year under individual balances. This the difference of Rs.52-3-2 between the broadsheet and the aggregate of individual balances was verified and adjusted in the accounts for November 1936.

The statement of transactions for the year under review sent to the Secretary Development department for information has been reviewed in his memo No.D.2179/E.C.3-36-5 dated 23-9-1936 and the Deputy Commissioner Tumkur has been requested to arrange for the recovery of the outstandings without further delay.

Old Loans - Recoveries to an extent of

of Rs.45/- were made in Bangalore District against the overdue balance of Rs.390-0-8 under this H item at the beginning of the year, which reduced the outstanding amount to Rs.345-0-8 by the close of the year. The Deputy Commissioner Mysore District has intimated that the arrears in his district have been recommended to Government for being written off the accounts.

These balances agree with the figures in the quarterly statements sent by the Deputy Commissinners for the quarter ended 30-6-36, submitted to Government after verification.

for Comptroller.

RB 17/12

KR)

29. Industrial Loans (d) Loans for purchase of machinery

Dr. Rs 2,94,343-12-4

This amount in the General Ledger is made by more by annas ten than that in the Broadsheet and the aggregate of the individual ledger accounts and the difference has since been adjusted in the accounts for November 1936.

An abstract of the transactions for the year is given below

Balance on 1st July 1935	Rs	2,96,435- 1- 1
Advanced during the year		26,922- 4- 0
Total	Rs	3,23,357- 5- 1
Recovered during the year ...		29,014- 2- 9
Balance on 30th June 1936		2,94,343- 2- 4
Interest realised during the year ...		8,773-14- 1

Out of 202 loan accounts at the end of the year 166 accounts were indefault the amount overdue from them being Rs 185,112-11-6 towards principal and Rs 33,855-14-9 towards interest as detailed below

Districts	Amount due	
	Principal	Interest
Bangalore ...	82,436- 2- 2	10,812- 9- 5
Kolar ...	5,966- 1- 9	1,804-12- 2
Tumkur ...	9,640- 8- 3	5,122-10- 5
Shimoga ...	44,475- 6- 1	3,574-13- 8
Kadur ...	2,551- 7- 8	490- 0- 0
Chitaldrug ...	982- 3- 8	469- 2- 0
Mysore ...	25,904- 7- 2	7,459-14-10
Hassan ...	13,166- 6- 9	4,122- 0- 3
Total Rs	1,85,112-11- 6	33,855-14- 9

Statements of transactions relating to these loans for the year with the balances outstanding against individual loan holders and amounts overdue have been sent to the Director of Industries and Commerce in Mysore for verification with Departmental figures. He has also been requested to collect the overdue amounts early. The balance as on 30-6-1935 intimated to the Director of Industries and Commerce last year have been accepted by him as correct.

Comptroller 15/12 8/12/37

29 Industrial Loans.
(e) Loans to Sri Krishnarajendra Mills, Ltd.

Dr. Rs.26,60,000/-

The balance in the General ledger agrees with that in the broad sheet and also the detailed accounts.

The interest realised during the year was Rs Rs.65,219-12-3.

A sum of Rs. ~~39,036-13-9~~ Rs.1,202-9-10 being the interest on the working capital loan of Rs.10,60,000/- for the period ended 30-6-1936 less the amount due to the Mills on the daily balances at the credit of the personal deposit account of the Mills and a sum of Rs.88,121-3-4 being the interest due on the block loan of Rs.16 lakhs for the period ended 30-6-1936 were due and they have not yet been paid by the Mills. This has been also separately reported to Government in this office letter No.155/Loans dated 5/7- 8-1936. The balance outstanding on the 30th June 1936 has been accepted by the Mills as correct.

S.S.

Comptroller. 15/12

29(A) Land Mortgage Bank.

nil.

There is a nil balance under this head as per ledger and this agrees with the broad sheet.

S.S.

for Comptroller. 14/12/36

Review of Balances for 1935-36.

30 Other Loans.

(c) Miscellaneous Loans.

Dr. Rs.28,994-14-10.

This is more by Rs.62-2-11 from the balance as per broad-sheet and the total of the individual balances in the loan ledger and is accounted for as follows:-

Mysore District

(1) Wrong credit in Treasury Accounts in March 1936.	-33--9--0
(2) A credit in June 36 wrongly taken under a different head in Treasury accounts	95-11-11
Total	62--2-11

These two items have since been verified and adjusted in the accounts for October 1936.

The transactions of the year stand as under:-

	Opening Balance on 1-7-35	Receipts during the year	Closing balance on 30-6-36
1. Century club Bangalore.	14,000--0--0	1,000--0-0	13,000--0--0
2. The Cosmopolitan club, Mysore	4,250--0--0	250--0-0	4,000--0--0
3. The City Institute, Bangalore	4,000--0--0	333--5-4	3,666-10--8
4. Mr.B.S.Puttuswamy	940--5--0	109--9-1	830-11-11
5. Captain A.Thimmapparaj Urs.	1,600--0--0	400--0-0	1,200--0--0
6. Mr.B.Kanthi Rao	1,124-12--9	..	1,124-12--9
7. Mr.M.K.Krishna Rao	4,999--1-10	..	4,999--1-10
8. T.Venkatasamy Chetty	111--6--9	..	111--6--9
Total	31,025-10--4	2,092-14-5	28,932-11-11

Items (1) (2) and (3)

The transactions noted above relate to the year under review and the instalments were paid on the due dates in the case of items (1) and (3). As regards the cosmopolitan club, Government sanctioned the postponement of the instalment till end of July 1936, and it was actually paid on the 6th August 1936, together with interest due to date of credit. The

~~credit~~ The Balance acknowledgment slip of this institution has been sent for accepting the balance as on 30-6-36 but which is still awaited. Similar acknowledgments sent in the case of City Institute and Century Club have been returned after ~~xxxxxxxxxx~~accepting the balances shown therein.

Items 4-7

All these four accounts are overdue and the Deputy Commissioners concerned have been requested to take suitable steps for the recovery of the overdue amounts. The exact position of these loan accounts is as explained below.

(i) Mr. B.S.Puttuswamy- A sum of Rs.109-9-1 is adjusted during the year out of the honorarium due to him as President of the District Board Mysore, after his motor car advance account was fully discharged in February 1936. A further sum of Rs.305-14-6 has been credited to end of October 1936 and he has been requested to continue the adjustments regularly so that the loan may be fully adjusted by the end of the subsequent year.

(ii) Captain A. Thimmapparaj Urs and ~~Mysore~~. B.Kanti Rao.

Deputy Commissioners Mysore and Tumkur Districts have intimated that coercive steps have been taken for the recovery of arrears due from Captain A.Thimmapparaj Urs, Mysore and Mr.B.Kanti Rao, Tumkur.

(iii) M.K.Krishna Rao - As regards this loan holder, it has been reported by Revenue Commissioner in Mysore that his survamanya villages in Arkalgud Taluk has been taken over for Government Management in repayment of his loan and a sum of 405-13-11 was adjusted in June 36 towards interest due on this account. The Balance acknowledgment slips for the year 1935-36 which were sent to the Deputy Commissioner concered in the above 4 cases for getting acknowledgments of the debtors concerned have all been returned duly accepted except in the case of Mr.B.S.Puttusawmy.

Action awaited from D.C. Mysore

Item 8 - A sum of Rs.111-6-9 is still outsranding against the debtor and the Deputy Commissioner Mysore District has

has stated that the legal action taken to recover this loan is still pending ~~revision~~ decision in the Civil court.

for Comptroller.

19/12

Review of Balances for 1935-36.

Y. Remittances.

31 Cash Remittances.

(a) Remittance beyond Districts.

Balance Nil.

No remittance remained unadjusted at the end of June 1936. The transactions are verified every month with the figures in the General books before the monthly accounts are closed.

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12-12-36
Compiled
12/12

Review of Balances for 1935-36.

Y. Remittances

31 Cash Remittances

(b) Remittances within Districts - Nil.

The transactions under this head are verified by the District Accountants concerned and all differences adjusted before the monthly accounts are closed. There can be no balance under this head.

12/12/36

KR)

12/12

Review of Balances for 1935-36.

Y. Remittances

31 (c) Remittances in Transit - Nil.

No amount remained in Transit at the end of June 1936.

12.12.36

Comptroller

12/12

KR)

31 A Remittances by Cheques.

Ledger Balance Dr. Rs.33,176-3-7

The balance as per the subsidiary register agrees with that on the General Ledger. This balance represents the amounts of cheques remitted by Treasuries to Banks during the last week of June 1936 but remaining unrealised at end of the year and also commission charges on certain cheques appearing in the accounts of the Imperial Bank of India, Bangalore which have all been adjusted subsequently excepting three items aggregating Rs.0-15-0 being the commission charges on certain cheques. Action is being taken for the recovery or adjustment of these items.

Comptroller.

Review of Balances for 1935-36.

31.A. (b) Remittance Transfer Receipts.

~~R~~

Cr. 52,955-9-10.

The transactions during the year were as under:-

Opening Balance	Cr.31,089-14--4
Issues during the year	15,46,661--5--6
Total	15,77,751--3-10
Payments including lapses.	15,24,763--1--1
Closing Balance	~~Rs~~ Cr. 52,988--2--9

The balance in the ledger is short by R.32-8-11 and this is accounted for as follows:-

(1) Net excess debit due to wrong classification of Treasury cash orders under this head in S.H.Treasury accounts for April 36.	— 32—9—7
(2) payments for June 36 shown less in S.H.Treasury accounts.	0--0--8
Net differences	32--8-11.

Item No. (1) Has since been adjusted in September 36 accounts.

Item No. (2) The difference has been traced and the S.H.Treasury officer instructed to rectify the error in his next accounts.

The broad sheet balance agrees with the aggregate amount in the detailed lists of unpaid items. Analysed by years, the balance stands as follows:-

1933-34	382--13--11
1934-35	839--15---8
1935-36	51,765---5---2
Total	52,988---2---9

These balances have been verified and agreed in accordance with the rules contained in Article [illegible] M.C.A.C.Vol.IV. Part I.

Review of Balances for 1935-36.

31A. (c) Supply Bills

Cr.19,346-5-8.

The balance as per broadsheet is R.22,500/- as detailed below and this agrees with the aggregate of unpaid items at the close of the year.

Opening Balance	Nil.
Issues during the year	73,69,764-0-0
Total	73,69,764-0-0
Payments during the year	73,47,264-0-0
Closing balance Cr.	22,500-0-0

The difference of R.3,153-10-4 between the figures in the broadsheet and the ledger is due to the wrong classifications in Treasury accounts which has since been adjusted in September 1936 accounts. The incorrect classification was due to the instructions issued in respect of Treasury Cash orders, newly introduced from 1-4-36, not having been properly understood by the Treasuries and certain items having been interchanged.

for COMPTROLLER.

RK 14/12

Review of Balance for 1935-36

31 A (d) Savings Bank Transfers.

Cr. Rs. 44,654-15-2

The balance as per Broad Sheet is Rs.44,749-15-2 which is more than the Ledger balance by Rs.95/-. This difference is in the accounts of Shimoga District classified abstract for May 1936 and will be adjusted during 1936-37.

Comptroller.

Review of Balances for 1935-36.

31-A. (f) Treasury Cash Orders.

Cr. 5,164-2-11.

The scheme of Treasury Cash orders was introduced from 1-4-36, for creating facilities to the public for transfer of funds from place to place through Government Treasuries.

The transactions under this head during the 3 months of the year under review were as under.

	Rs. a. p.
Receipts for April May and June 1936.	29,219--5-11
Payments "	27,241--6-11
Closing balance Cr.	1,977-15--0

The ledger balance was more by Rs.3,186-3-11 which was due to wrong classifications in certain treasuries, of these transactions, either under R.T.R's or Supply Bills as the scheme was new, and this difference has been since adjusted in the accounts for September 1936.

The balance of Rs.1,977-15-0 at the close of the year has been verified and found to agree with the aggregate amount of the individual items athat remained unpaid on 30-6-36. The receipts, payments and the balances under this head appear in fractions of rupees also, as the scheme was new and there were irregular issues in several treasuries and the issues are since being regularised.

for COMPTROLLER.

"R)

Review of Balances for 1935-36.

Y. Remittances.

32 Cheques and Bills

(a) Pre-audit cheques on

		Rs. As. Ps.
Imperial Bank of India Bangalore.	Cr.	94,764-11-0 ✓

(b) Pre-audit cheques on

Mysore Bank	Cr.	32,784-13-5 ✓

(c) Pre-audit cheques on

Imperial Bank of India Bombay.	Cr.	45,652--2-1 ✓

The balances represent the amounts of cheques which remained uncashed at the end of June 1936, and agree with the details in the Register of uncashed cheques, and also with the balances in the General ledger.

12.12.36

Comptroller

12/12

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KR)

REVIEW OF BALANCES 1935-36.

32(f) Trade Commissioner's cheques on Messrs Coutts & Co., ... Nil.

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The balance in the detailed account of uncashed cheques maintained in this office was also nil. No cheques remained uncashed at the end of June 1936.

R.R

COMPTROLLER.

Review of balances 1935-36.

Head of account.-

35 Remittances - Education Department (ii) Education bills.-

Opening balance	Cr.		6	3	0
Credits as per Education accounts.	Cr.	40,17,097	2	3	
Total		40,17,103	5	3	
Debits as per Comptroller's accounts.		40,17,097	2	3	
Closing balance			6	3	0

The balance represents debits passed on by the Comptroller in the Civil Exchange Accounts for June 1934 (Final) the adjustment of which is under correspondence with the Comptroller (Vide this office letter No.Fl.1246 dated 29-11-1935.)

√

V. Narayanaswamy Iyengar

Financial Assistant.

Bangalore,
28-11-1936.

14 46

Review of balances 1935-6.

Head of account.

35 Remittances - Education Department (iv) Items adjustable by Education Department.

Opening balance	Dr.	191	10	0	
Total transactions under credits.	Cr.	99,014	0	0	
Total		98,822	6	0	
Total transaction under debits.	Dr.	1,00,012	8	3	
Closing balance as per Education account.	Dr.	1,190	2	3	
As perledger		1,164	10	5	
Difference		25	7	10	*

* Action will be taken separately for the adjustment of this difference.

Details for Rs.1,190-2-3.

1930-31.

1. T.A. amount chargeable to the Census Department wrongly passed on to this Department in the Civil Exchange Accounts for May 1931, to be withdrawn in the Comptroller's office. 36 4 0

2. 1931-32.

   Debit on account of claim for damages to antiproof crepen equipment passed on to this Department in the Civil Exchange accounts for May 1932 to be withdrawn by the Comptroller as the charge relates to 11 A Buildings. 112 13 0

3. 1934-35.

   Item passed on in the Comptroller's exchange accounts for March 1935 on account of a bill for the cost of binding of copies of new type question papers debitable to books and maps under 16 Stationery and Printing to be withdrawn by the Comptroller vide this office memo No.Fl.54 dated 29-5-1935 and subsequent reminders. 1 8 0

Total C.O. 150 9 0

	B.F.		150 9 0
4. Item No.3 in the Comptroller's Exchange accounts for October 1934 on account of amount due to Sri Tirumalamba towards the sale of her books at the Government Central Book Depot, Bangalore, debitable to 16 Stationery and Printing to be withdrawn by the Comptroller (Vide this office No.Fl.1543 dated 30-1-1935 and subsequent reminders)			35 13 4

1935-36.

5. T.A. paid on account of cattle census passed on in the Civil Exchange Accounts for July 1935 and August 1935 to be withdrawn by the Comptroller (Vide this office No.Fl. 964 dated 30-10-1935.)			29 0 0
	July 1935	28/-	
	Aug. "	1/-	
	Total	29/-	
6. Expenses in connection with the journeys performed by Mr.H.V.Kothandaramiah, debitable to 17 Mis. passed on in the Civil Exchange Accounts for June 1936 Final II Batch to be withdrawn by the Comptroller(Vide this office letter No.Fl.1112 dated 29-10-1936) withdrawn in Civil Exchange accounts for September 1936.			34 6 3
	Total		249 12 7
7. Total amount of debits and credits passed by the Comptroller in the Civil Exchange accounts for June 1936 Final (3 batches) adjusted in Education accounts for August 1936 and September 1936.	4 13 5		945 3 1
Grand total	4 13 5		1,194 15 8
Total net	Dr.		1,190 2 3

The Comptroller has been addressed to withdraw the items (1) to (6) and the matter is under correspondence.

V Narayanaiyengar

Financial Assistant.

Y. REMITTANCES.

36. Remittances - Electrical Department.

ii Cheques on Treasuries and Banks.

Cr. Rs1,26,134-1-7

The details as per register of uncashed cheques at end of June 1936 aggregate to Rs41,524-6-4. The large difference of Rs84,609-11-3 is due to the following:-

REVIEW OF BALANCES.

		Rs
1.	The amount paid in State Huzur Treasury in the month of April 36 was wrongly debited to 36-iii Items adjustable by Civil department in that month instead of to this head in the detailed books of the Comptroller. -	84,333-14- 4
2.	The amount paid in Tumkur Dist: Try. in the month of April 36 was wrongly debited to 36-i Remittances from Electrical to Civil instead of to this head in the detailed books of the Comptroller.	749- 9-11
3.	The amount accounted for by the Executive Engr., IX Installation works, Sivasamudram in excess of the actual debits intimated by the Malvally Taluq Try. in the month of June 36. Credits - Rs2397-7-0 Debits - "2225-13-0	171-10- 0
4.	Amount of cheque issued on Mysore Dist: Try: in March 36, since cancelled, not yet accounted for by the Department.	25- 0- 0
	T o t a l.	Rs85,280- 2- 3

D E D U C T.

5.	Amounts drawn by the respective land acquisition officers as compensation for lands acquired for this deptt. without the cheques of this Deptt. debited to this head by the following treasuries.-			
a)	Nelamangala Tq. Try: in the month of	Septr.35.	59-13-0	
b)	Belur -do-	June 36.	23- 0-0	
c)	Hassan -do-		26- 6-0	109- 3-0
6.	The amounts of cheque numbers 18,D/14-5-36 and 9601,D/6-4-36 erroneously issued in excess by 0-10-0 each than actually due in favour of Auditor,Mys: Rlys: and Messrs. M.N.Hussen & Co., respectively and subsequently short-drawn in their claims remains unadjusted under credits of this head of account.			1- 4- 0
7.	The amount not relating to this department having been wrongly debited in State Huzur Try: in Jany.35 under this head still remaining unrectified (vide Review of balances for the year 1934-35).			560- 0- 0
	Total deductions.			Rs670- 7-0

B.F.	Rs85,280- 2-3
Net deductions. -	670- 7-0
Net difference.	Rs84,609-11-3

As the major portion of the difference is due to mis-classification in the accounts, action is being taken for its adjustment in communication with the Comptroller.

B.R. Ramanuja Iyengar 16/12/36
for Financial Assistant to C.E.E

Government of Mysore. Electrical Department.

Treasury Remittances.

36. Remittances - Electrical Department.

v. Inter Divisional Transfers.

Dr. Rs64,003-4-11.

The transactions under this head during the year were as follows:-

Opening Balance. (Net)	-	Rs 55,198- 1- 6
Debits.	-	20,67,085- 2- 6
		21,22,283- 4- 0
Credits.	-	20,58,279-15- 1
Balance.		Rs 64,003- 4-11

This agrees with the ledger.

The details for the balances have been worked out and sent to the several accounting sections for effecting necessary adjustments. As several items are long outstanding, Section Officers are being asked to take special steps for adjusting them very early.

K Ramanuja Iyengar.
for Financial Assistant to C.E.E.

REVIEW OF BALANCES 1935-36.

Railway Open Lines Bills payable.

Dr Rs.72-11-11.

This debit balance agrees with that of the General Ledger, and is made up of three items of Rs.33/- Rs.24/- and Rs.15-11-11 being amounts paid during the year 1918 on account of compensation for lands acquired for the Kolar District Board Railway. Information has been called for from the Auditor, Mysore Railways to enable adjustment of the items without further delay.

R.R

COMPTROLLER.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please quote reference to No. 1010/Books

FINANCIAL SECRETARY 2 MAR. No.

FINANCIAL SECTION 3222 3 MAR 1937 GEN. I

COMPTROLLER'S OFFICE, BANGALORE,

Dated the 1st March 1937.

To

Rajaseva Nipuna
S. Shamanna, Esq., B.A.,
Financial Secretary to the Government of Mysore,
Bangalore.

Sir,

In continuation of this office letter No.807/Books dated 13th January 1937, I have the honour to forward herewith a 3rd batch of the Review of Balances for 1935-36 in respect of the heads detailed in the enclosed statement. The reviews for the remaining few heads will be sent shortly.

I have the honour to be,
Sir,
Your most obedient servant.

Comptroller.

SNS)

List of Reviews sent to Government in letter No. \o\o/Books. dated 1-3-37.

T. Unfunded Debt:-

1. 5. Water Supply work-establishment Fund.
2. 7 (b) Damoder Dass Charities Fund.

V. Local and other Funds.

3. 9 (b) District Funds, Kolar.
4. 9 (d) District Funds, Shimoga.
5. " (e) - do - Kadur.
6. " (f) - do - Chitaldrug.
7. " (h) - do - Hassan.
8. " (i) K.G.F. Sanitary Board Fund.
9. " (t) Village Funds.
10. " (h) Mohatarfa tax levied in villages.
11. 10(a) Municipal Funds.
12. 12 (a) Remount Fund.
13. 13 (A) Road Fund.
14. 14 (b) The Mysore Coffee Cess and Experimental Fund.

W. Deposits:-

15. 15 (c) Personal Deposits.
16. 15 (a) Spinning Circle Deposits.
17. " " S.O.F. Deposits.
18. 17 (a) Public Works Deposits.
19. 19 (r) (i) Contribution by the Imperial Council of Agricultural Research for breeding thick sugar cane in Mysore.
20. " (r) (ii) - do - for an economic enquiry into the cost of production in the principal Sugar and cotton tracts in India.
21. " (r) (iii) Contribution by the Imperial Council of Agriculture for the investigation of Johne's Disease amongst cattle in the State.
22. " (r) (iv) - do - for the scheme of fish poisons and other Indian Forest Products for their insecticidal properties.

W. (a) Advances:-

23. 21 (c) (1) S.O.F. Advances.
24. " (1) Advances for tobacco curing.
25. 22 (a) Forest Advances since July 1918.

26. 22 (c) Charges for Boundary Marks recoverable from ryots from July 1917.

27. " (e) - do - since July 1918.

28. 23 (a) Objection Book Advances (1) Civil - Treasuries,

29. " (ii) P.W. Department.

30. " (iii) Forest Department.

31. " (vi) Advances for boundary marks in the villages commanded by the Krishnarajasagara.

32. " (viii) Military Department.

33. " (x) Payments by Government recoverable from Local bodies.

34. " (e) Permanent Advances - general.

35. " (g) Advances to Director for purchase of sprayers and Chemicals

36. " (h) Advances for seeds and manures for sale to cultivators.

37. " (j) Advances for the preparation and the sale of the Mysore Domestic Basins.

W. (6) Suspense:-

38. 23 (A) (i) Suspense Account with the Accountant General, Madras.

39. 24 (a) Suspense Accounts.

Y. Remittances:-

40. 32 (d) Forest Department cheques since July 1918.

41. 33 (a) New (i) Public Works.
42. (iii) Forest.

43. " (8) Other items, Forest Department since July 1918.
(i) Cesses Local Cess,
~~44~~ Railway Cess,
Education Cess.

44. " (2) Other items.

45. " (d) P.W.D. - Other items - Items adjustable by P.W.D.

46. 34 (1) Remittances to Civil from Railways.

47. " (iii) Items adjustable by Civil Departments.

48. 36 (1) Payments into treasuries and Banks by Electrical Department

49. 37 Items adjustable by Military Department.

Obsolete Heads:-

50. Advances for Boundary Marks before July 1917.

51. Electrical Department - Stores and Suspense Balances.

SNS)

Review of Balances of the Water Supply Works Establishment Provident Fund for the year ending 30th June 1936.

Credit Balance: Rs.9,134-1-7.

The balance under the fund as per Broadsheet is Rs.9,170-5-7; and the difference of Rs.36-4-0 between the ledger and the Broadsheet is made up of the following sums:

(i) A sum of Rs.43-14-0 was credited to State Provident Fund in May 1934 instead of to work Establishment Provident Fund and Rs.6-12-0 being the refund to this fund was wrongly taken as subscription to State Provident Fund.

(ii) A sum of 0-14-0 being the cash credit in November 1934 in Kolar District was omitted to be taken to Broadsheet as well as in the Departmental accounts. Action has been taken to adjust the difference in the accounts for 1936-37.

P. Lingaraja Rao
for COMPTROLLER
14/1/37

SNS.

C.D. Heads

7 (b) Damodar Doss Charities Funds

Credit Balance Rs 40,928-10-7

The balance at the credit of the Fund as on 30th June 1936 according to the cash account maintained in this office is Rs 41,060-5-7 Vide details given below -

	Foreign Scholarship Fund	Kadayat Scholarship Fund	Total
Opening Balance	16,399- 1-7	14,428-15- 1	30,828- 0-8
Receipts	30,590-11-6	6,167- 5- 6	36,758- 1-0
Total	46,989-13-1	20,596- 4- 7	67,586- 1-8
Payments	20,135-12- 1	6,390- 0- 0	26,525-12-1
Closing Balance	26,854- 1- 0	14,206- 4- 7	41,060- 5-7

The difference of Rs 131-11-0 between the balance in the cash book and the balance according to the ledger is due to recoveries of loan scholarship from Messers B. Venkata Subba Rao and V. Krishnamurthy taken to Cash Book in June 1936 but adjusted in the accounts for September 1936.

The balance under ~~khadegate~~ Khadayata scholarship according to the account received from the Financial Assistant to the Director of Public Instruction is Rs 12635-12-7. The difference of Rs 1570-8-0 is due to the following items adjusted in this office accounts for May 1936 which have been asked to be included by the Financial Assistant in the Departmental accounts.

Interest realised on 3½ % Government of India bonds of 1865 for the ~~last~~ half year ending 30-4-36	275- 2 0	
Interest realised on 4% Calcutta Municipal Debentures for the ~~last~~ half year ending 30-4-36	1595- 6- 0	
	1870- 8- 0	
Less Payments of scholarship (Vide letter No. 791 dated 16-9-36 from the Financial Assistant to Director of Public Instruction)	300- 0- 0	
	1570- 8- 0	

for Comptroller
H. V. Venkatalakshmana Iyengar

Review of Balances relating to District Funds:
Kolar District for 1935-36.

Cr. Rs.54312-5-6.

The balance as per Treasury Plus and Minus memo is Rs.53,783-14-10 which agrees with the balance shown in the Broadsheet. This ~~balance~~ has been acknowledged by the President, District Board, Kolar in his letter No.D.2.Dis.152/36-37 dated 1st December 1936.

There is a net difference of Rs.528-6-8 between the Ledger balance and the figure above as explained hereunder:

(i) Raising the balance in the Treasury Plus and Minus Memo for August and November 1934 without correspondingly showing the transactions in the subsidiary Register maintained at the Treasury for these months as well as in the Pass Book - 424-8-1.

(2) ~~Diminishing~~ Reducing the balance in the Treasury Plus and Minus memo for August 1931 by means of a minus entry without showing the transactions in the Treasury subsidiary Register and the Treasury Pass Book: 127-12-0.

(3) Credits allocated to Kolar District as a result of verification of accounts by this office in June 1936 (Final). Vide O.O.No. 51/Books dated 15th March 1931. 825-2-9.

Net difference 528-6-8.

The Deputy Commissioner, Treasury Department, Kolar has been addressed in this office letter No.351/A.II. dated 6th January 1937 to adjust the difference in the accounts on hand and make the needful alterations in all the accounts documents concerned.

Controller.

Review of Balances for 1935-36

District Funds - Shimoga District

The broad sheet and the Government Ledger both open out with a balance of Rs 22,780-5-10. The total credits for the year amounted to Rs 1,55,066-8-10 and the total debits Rs 1,62,797-9-11 with an additional debit of Rs 430-9-6 adjusted in June 1936 final accounts by this office as the District Fund quota to the New "Road Fund" from the amounts paid into the District Treasury, Shimoga, on the last two days of the year instead of at the beginning of the new year when the fund was formed. (Vide No.92 M.C.404/35-36 dated 4-7-36 from the Deputy Commissioner, Shimoga, to the Secretary, Mysore Traffic Board, Bangalore and Transfer Entry No.55/A II as well as Memo No.81/A ii dated 14-9-36 to the President District Board, Shimoga). The net closing balance as worked out in both the Ledger and the Broad Sheet ~~comes to~~ is Rs 14,618-11-3.

2. The Treasury Plus and Minus Memo and the District Board pass book both show a sum of Rs 8,085-12-1 as the closing balance instead of the above amount, which is in excess by Rs 6,532-15-2.

3. This ~~excess sum of Rs 6,532-15-2 shown in the ledger and broad sheet~~ is arrived at as follows:-

(a) Differences traced by books and allocated to the above District Funds in Office Order No.51/Books dated 15-3-1931 (Vide page 14 of Review for 1931-32) but not taken into the Treasury and District Fund Pass Book. Rs 7104-14-8

(b) Credit afforded in excess by not noting the amount involved as per Alteration Memo No.13 A.M. (2) Shi.A-11 dated 23-7-29 and letter No.711/A ii dated 28-6-30 in the Treasury and other records Rs 0-0-9

(c) Difference between the plus and Minus Memo balance at end of 1932-33 and District Board balance as acknowledged for the same period Rs 91-10-9

Total credits Rs 7,196-10-2

(e) Amount simply added to the District Fund closing balance in the Treasury Plus and Minus memo as the net result of certain Alternation Memos without a corresponding credit in the Treasury subsidiary register and ~~xxxxxx~~ pass book		Rs 233- 1- 6
(f) The sum of Rs 430-9-6 debited as in para 1 supra		430- 9- 6
Debits and Misclassifications	Total	663-11- 0
Net credits added as above		6,532-15- 2

If these credits and other mis-debits and credits for 1935-36, shown in the Treasury Deputy Commissioner's letter No.T.48/36-37 dated 13-10-36 as below ⊕ are adjusted, then the accounts of the Fund all round will agree.

Dy Comptroller

CV

⊗ (a) Credit due to Dt. Funds, Shimoga, owing to some wrong debits made during the year and traced — Rs 347-10-1

(b) A sum of Rs 5/- credited erroneously to "Forest Revenue" as found out during the year & properly creditable to Dt. Funds (vide:- Chellan No. 30 of 3-5-1935 at Thirthahally Tq. Fy. For these an Alteration Memo is promised by the Treasury.

Review of Balances for 1935-36

District Funds - Kadur Cr. 5,520-15- 7

The balance as per Treasury Plus and Minus Memo at the end of the year 1935-36 is Rs 7075-10-1 and this has been accepted by the President, District Board, Kadur in his No. LB 3-187/36-37 dated 23-11-36. The difference of Rs 1554-10-6 as detailed in the previous year's review continues this year also.

for Comptroller.

PA

Review of Balances 1935-1936

District Funds - Chitaldrug

Closing Balance

Cr. Rs 16,146-4-7

The Closing Balance as per Broad Sheet is Cr. Rs 18621-15-4 which agrees with the balance shown in the Treasury Plus and Minus Memo for June 1936. This agreed balance has been accepted by the President, District Board, Chitaldrug in his letter No.G1.2417-86-37 dated 21st October 1936. This balance is however more than that of the ledger by Rs 2,475-10-9 ~~This sum~~ and represents credits transferred to the funds while apportioning the old differences to the several Districts in Office Order No.51/Books dated 15-3-1931 which do not seem to have been incorporated in the Treasury and District Board accounts which therefore accounts for the exact difference. The President, District Board, Chitaldrug has been requested in this office Memo No.259/TAD A ii dated 6-1-37 to intimate the amounts added and deducted in in the Treasury Pass Book quoting this office advices in 1929-30 and 1930-31 in support. On receipt of particulars, steps will be taken to set right the draw backs.

✓

M Srinivasaiah
Jr Comptroller

Review of Balances for the year 1935-36

Head of account -

V. Local and other Fund

District Fund (Hassan District)

Balance (Cr) 14,534- 2- 2

The balance as per Broad Sheet maintained for this head is Rs 9,832-13-5. The difference of Rs 4,701-4-9, between the broad sheet and the ledger is due to two items of differences noted below.

Rs 4702- 2- 9 is the old difference between the ledger and the departmental Plus and Minus Memo, the ledger balance being in excess of that of the departmental balance.

0-14- 0 This is due to the decrease in the balance of the department without passing the transaction through the Treasury account (Vide this office No.636/WAD Mis Dated 19-1-1928) and as such the departmental balance is less than that as per broad - sheet by this amount.

The net result of these two items of differences is represented in the differenc (Rs 4702-2-9 and - Rs 0-14-0) between the Broad Sheet and the Ledger viz. Rs 4701-4-9.

The acceptance of the closing balance is called for from the President, District Board and the same is awaited.

for Comptroller. 17/1

PA

Review of Balances for 1935-36 relating to the Kolar Gold Fields Sanitary Board Fund.

Cr. 2156-11-1

The credits and debits for 1935-36 as per Treasury Plus and Minus Memo agree with those on the Books. The closing balance according to the Treasury Plus and Minus Memo is Rs.3,815-6-10 which is more than the Ledger balance by Rs.1,658-11-9. The difference relates to the period prior to 1924-25 and is being traced by correspondence with the Vice President, Kolar Gold Fields Sanitary Board Fund, and the Treasury.

The balance as per Pass Book, viz., Rs.3,815-~~15-6~~ has been acknowledged by the Vice President in his Memo No.153/36-37 dated 17th November 1936.

for COMPTROLLER.

SNG.

Review of Balances for 1935-36.

9 Local Funds

Village Funds.

Dr. 6,525-1-6.

Details by districts for the ledger balance on 30th June 1936 are as follows:-

Bangalore	Dr.18,220-15--2	
Kolar	Dr. 588-14--6	
Tumkur		Cr.10540-10-4
Shimoga	Dr. 1,005--6--1	
Chitaldrug		Cr. 96--5-8
Mysore		Cr. 412--0-9
Hassan		Cr. 1228--7-6
	Dr.19,815--3--9	Cr.12277--8-3

Net Dr. 7,537-11-6

Net Cr. 1,012-10-0

Net credit relating to village panchayet fund of Tumkur district temporarily classified under this head as a new head of account was opened only from 1st July 1936 adjusted in September 36.

Total Dr. 6,525--1-6

Efforts are still being made to trace and adjust the several individual items aggregating Rs.7,537-11-6 shown above and the Deputy Commissioners have been addressed whenever necessary for information. As already stated in the previous years review, the question of writing off the amount will be separately considered if details are not forthcoming and proposals submitted separately during the course current year for orders of Government.

A. Krishnaswamy
Comptroller.
29/3/37

KR)

Review of Balances for 1935-36.

9. Local Funds.

Mohatarfa taxes levied in villages: Cr.3,052-0-10

The details by Districts for the ledger balance on 30-6-1936 are noted below:

	Cr.	Dr.
Bangalore	10,991-3-1	...
Kolar	126-3-2	...
Tumkur	...	9,039-5-5
Shimoga	...	745-14-11
Kadur	20-0-0	...
Mysore	...	54-5-4
Hassan	1,754-4-3	...
	12,891-10-6	9,839-9-8

Net credit balance 3,052-0-10; out of an old balance of Rs.3,088-9-7 outstanding at the end of June 1935 the following amounts have been adjusted during 1935-36:-

	Cr.	Dr.
S.H. Treasury	2-4-9	
Kolar	31-4-0	
Shimoga		1-0-0
Hassan	4-0-0	
Total	37-8-9	1-0-0

The balances are being verified and the Deputy Commissioners have again been addressed to adjust the outstanding balances early.

COMPTROLLER.

29/37

SNS)

Review of Balances for 1935-36.

10(a) Municipal Funds

Ledger balance .. Cr Rs.3,99,217-8-3.

According to the Broad sheet the balance is Rs.3,98,299-5-2 as detailed below:-

State Huzur Treasury	..	Rs.28,642- 6- 7
Bangalore District	..	19,280- 0- 9
Kolar "	..	32,305-15- 6
Tumkur "	..	31,559- 1- 9
Shimoga "	..	24,056- 8-11
Kadur "	..	51,393- 9- 8
Chitaldrug "	..	65,875- 3- 0
Mysore "		1,00,680- 0- 9
Hassan "	..	44,506- 6- 3
		3,98,299- 5- 2

The difference between the ledger and Broad sheet balances is Rs.918-3-1. It is made up of unverified differences since 1924 and is to be closed to Government account, if it cannot be traced.

There are differences in the balances of Bangalore, Kolar and Mysore Districts according to the Broad sheet and Treasury Plus and Minus memos as noted below:-

Districts.	Month.	Treasury Plus and Minus memos.	
Bangalore	Nov 35 + = memo of Treasury	(Receipt in the Treasury (Plus and Minus according (to Comptroller's No.7 (TAD(A)ii dated 3-5-34	Rs.10-0-0
		(Difference in the (opening balances of (the following Taluk (Treasuries:-	
		(Bangalore 60- 9-2	
		(Chennapatna 2- 4-0	
		(Magadi 22-13-0	85-10-2
			(-) 95-10-2
Kolar - Difference in the opening balance for December 36 in the Treasury + - Memo			(-) 1-10-0
Mysore - T.E.Nos.1638/A.11 & 2161/Mily adjusted in this office accounts for June 36 & June 36 (F1) about which Treasury has been instructed to raise the balance			(-) 1873-15-3
			(-) 1971- 3-5

The Treasuries have been addressed to adjust these items.

Acceptances have been received from 64 Municipalities They are still due from 42 Municipalities and will be called for and examined to find out the difference between the ledger balance and the total of the accepted balances.

R.R

for COMPTROLLER.

REVIEW OF BALANCES 1935-36.

V. Local and Other Funds
12 Military Funds
(a) Remount Fund

Balance Cr. Rs.5777-15-10.

The balance according to the subsidiary register and Broad sheet maintained in this office is Rs.5632-15-10. The sum of Rs.145/- is the old difference that existed at the time of the abolition of the Financial Branch very 1-5-1931.

The balance comprises of Remount Fund proper and Boarding out Funds and the detailed accounts of these are maintained in the Chief Commandant's office. The full details of transactions according to the subsidiary register of this office are being furnished to the Chief Commandant every month.

The closing balance according to the accounts of the Chief Commandant is stated to be Rs.1347-1-8 which is arrived at after deducting a sum of Rs.3313-4-9 being the amounts of three bills viz., Chanda amount of deceased Sowar Chithambara Rao Itapay Rs.343-4-9 and two bills of Messrs ~~Chickenna~~ Mckenna & Sons for Rs.2970/- which have been taken in this office accounts for the subsequent year viz., July 36. Verificatiion and adjustment of the differences between the two accounts involving employment of special staff is kept in abeyance pending orders on the proposals submitted to Government by this office suggesting the closing of this head of account.

R.R

COMPTROLLER.

Review of Balance for 1935-36.

13 A. Road Fund.

This fund was constituted as per G.O.No.Fl.2578-667 G.F.65-28-1 dated 29th September 1928 to improve the financial arrangements for the up-keep and repairs of State Fund Roads. Closing this old fund account with a nil balance, and a new "Road Fund" was constituted from July 1936 as per G.O.No.P.8383-8463/Legis.91-35-1 dated 19th June 1936.

Since the revised budget for 1935-36 provided for the classification of the transactions relating to receipts and expenditure accounted for under XIX A. communications and 24. A. Communications according to the new "Road Fund" account, the receipts and expenditure for 1935-36 were also adjusted by transfer entries in June 1936 under "New Fund Account" resulting in a credit of Rs.16,59,315/- including the Government contribution of Rs.4,67,782/- to make up the difficiency between the net credit and the debit to the fund the latter being Rs.16,59,315/-. Thus the account was closed with nil balance for for 1935-36.

Heads	Balance shown in Ledger	Balance shown in detailed account	Difference in the balance Ledger balance more + less -	Remarks
13(a) Road Fund	nil	nil		

The transactions comprised of the following items of receipts and charges:-

Opening balance for 35-36.		nil.
Receipts.		
1. Tolls on bridges and roads.	Rs.	2,14,559
2. Motor License Fees and Taxes.		6,63,317
3. License fees for possession and transport of petrol.		19,983
4. Fees for issue of Brake certificates.		13,275
5. Fees for Steam Road Rollers		5,483
6. Contribution from General Revenues.		467,782
7. Share of petrol tax grant from Government of India.		249,987
8. Grant from Government of India on account of special works.		30,182
9. Miscellaneous		6,050
10. Deduct Refunds.		7,303
Total Receipts.	Rs.	16,59,315
Expenditure. -		
Transferred from 24 A Communications.		16,59,315.
Closing balance.		nil.

P. Sunjanagudu
for Comptroller

SNS

Review of balances for the year 1935-36.

V Local and other Funds.

14(b) Coffee Cess and
Experimental Station Fund

Balance (Cr) Rs.15,708-7-4.

The transactions under the fund during the year have resulted in a credit balance of Rs.15,708-7-4, which agrees with the subsidiary account maintained in this office.

The monthly statements of "Debits" and "Credits" under the head are being sent to the department as per Article 270 Mysore Civil Account Code - Volume 1 for information with a request to communicate the result of verification.

R.R

for COMPTROLLER. 11/1

Review of Balances for 1935-36.

15 (c) Personal Deposits

Cr. 3,30,853-9-5.

The closing balance according to the Broad sheet maintained for the purpose is Rs.3,29,098-11-2 and is less than that in the General Ledger by Rs.1,754-14-3. A statement showing the transactions under the head in the General Ledger and the Broadsheet with the details of differences between the two is annexed below.

General Ledger.

	Opening Balance	Credits	Debits	Closing Balance
1.S.H.Treasury	82,065-14-10	2,15,409-13--7	2-11,052--7--8	86,423--4--9
2. Bangalore	2,747--4--7	69,013-11--8	67,592--9--1	4,168--7--2
3.Kolar	6,018--3--2	11,33423--9--4	11,32,475--3--6	6,966--9--0
4. Tumkur	7,190-14--5	2,98,033--0-11	2,99,336-13--1	5,887--2--3
5.Shimoga	4,585--7--4	2,61,173--3--7	2,58,275-14--0	7,482-12-11
6. Kadur	1,886-15--2	1,12,497--2--6	97,342-11--9	17,041--5-11
7.Chitaldrug	1,936--2--0	1,70,457-13--4	1,69,123--0--0	3,270-15--4
8. Mysore	1,58,901--1--1	56,26,782-11-11	55,89,064--4-11	1,96,619--7--3
9. Hassan	5,878--8--2	77,907-13-11	80,792-13--3	2,993--8-10
Total	2,71,210-6---9	79,64,698-15-11	79,05,055-13--3	3,30,853--9--5

Broadsheet.

1.Bangalore S.H.Treasury	81,227--1-10	2,15,349-13--7	2,11,052--7--8	85,524--7--9
2. Bangalore	2,747--6--7	69,013-11--8	67,592--9--1	4,168--9--2
3. Kolar	6,018--3--2	1133,423--9--4	11,32,475--3--6	6,966--9--0
4. Tumkur	7,132--8--2	2,98033--0-11	2,99,336-13--1	5,828-12--0
5. Shimoga	4,585--7--4	2,61,173--3--7	2,58,275-14--0	7,482-12-11
6. Kadur	1,886-15--2	1,12,497--2--6	97,342-11--9	17,041--5-11
7.Chitaldrug	1,936--2--0	1,70,457-13--4	1,69,123--0--0	3,270-15--4
8. Mysore	1,58103--4--1	56,26,782-11--1	55,89,064--4-11	1,95,821-10--3
9. Hassan	5,878--8--2	77,907-13-11	80,792-13--3	2,993--8-10
Total	2,69,515--8--6	79,64,638-15-11	79,05,055-13--3	3,29,098-11--2

The net difference of Rs.1,754-14-3 is in the accounts of the several treasuries as detailed below:-

State Husur Treasury	Rs.898-13--0	(of which Rs.60/- is an excess credit in the ~~Treasury~~ account for May 36 about which the Treasury is addressed)
Bangalore	— 0--2--0	
Mysore	739-12--0	
do	58--1--0	(a) Deduction in the plus and minus memo against II Munsiff's court
Tumkur	58--6--3	
Total	Rs.1,754-14--3	

Action is being taken to adjust these differences. Statements showing details of balances against each office according to the Broad sheet and the Treasury Plus and Minus memos are furnished in the statement enclosed. Plus and Minus memos due from some administrators are not being received regularly and arrangements are being made to issue timely reminders and to get the same to complete the required verification.

Comptroller.

State Huzur Treasury.	Broadsheet.	Treasury Account.
1. Engineering School.	4,020-0-0	4,020-0-0
2. Director of Industries	200-0-0	...
3. - do - of Agriculture	18,105-6-9	18,373-11-9
4. Stores Purchase Committee	27,623-0-0	27,623-0-0
5. District Judge	1,329-0-10	1,570-8-7
6. Sub Judge	1,228-8-0	1,311-9-0
7. I Munsiff	2,072-4-0	2,072-4-0
8. II Minsiff	1,108-8-0	1,108-8-0
9. Small Cause Court	1,151-11-11	1,151-11-11
10. Central College	3,789-12-7	3,789-12-7
11. Leprosy Relief Fund	1,526-12-3	2,006-12-3
12. Government Gardens	0-6-0	0-6-0
13. Geological Office	2,427-2-6	2,427-2-6
14. Narasimharaja Hostel	785-8-0	785-8-0
15. Exhibition	111-14-8	111-14-8
16. Comptroller's Office.	...	...
17. Physical Culture Committee	1,363-9-9	1,363-9-9
18. Municipal Commissioner	18,680-14-6	18,680-14-6
T o t a l	85,524-7-9	86,397-5-6

Bangalore.

1. I Munsiff, Dodballapur	835-2-3	851-10-6
2. - do - Closepet	381-14-3	381-12-3
3. Mysore Bank, Channapatna	2,951-8-8	2,951-8-8
T o t a l	4,168-9-2	4,184-15-5

Kolar.

1. Mysore Bank, Kolar	393-2-10	393-2-10
2. - do - Bowringpet	617-5-1	657-3-4
3. - do - Chintamani	797-11-0	797-11-0
4. - do - Chickballapur	881-6-0	881-6-0
5. Munsiff, Kolar	1,130-8-3	1,150-0-0
6. - do - Chickballapur	526-11-9	540-13-9
7. - do - Bowringpet	1,240-8-2	1,219-15-5
8. Land Mortgage Co-operative Society, Goribidnur	1,379-3-11	1,379-3-11
Total	6,966-9-0	7,019-8-3

SNS)

Tumkur	Broadsheet	Treasury Account
1.Mysore Bank, Tumkur	2,061- 4- 3	2,061- 4- 3
2. do Tiptur	1,234- 2- 3	1,234- 2- 3
3. I Munsiff, Tumkur	1,200- 0- 0	1,200- 0- 0
4. II Munsiff "	554- 2- 0	554- 2- 0
5. Munsiff's Court, Madhugiri	779- 3- 6	779- 3- 6
Total	5,828-12- 0	5,828-12- 0
Shimoga		
1. District Judge	1,110- 1- 3	1,052-13- 9
2. Subordinate Judge	717- 0- 0	736- 2- 3
3. Munsiff, Shimoga	556- 0- 6	607-15- 3
4. Mysore Bank "	1,710-11- 7	1,710-11- 7
5. Mysore Bank Sagar	3,015- 9-10	3,015- 9-10
6. Munsiff, Sagar	371- 5- 9	490- 5- 9
Total	7,482-12-11	7,613-10- 5
Chitaldrug		
1. Mysore Bank, Chitaldrug	947- 4- 6	947- 4- 6
2. do Davangere	1,241-15- 7	1,241-15- 7
3. Munsiff, Chitaldrug	782- 7- 6	789-11- 6
4. do Davangere	299- 3- 9	354-11- 9
Total	3,270-15- 4	3,342-11- 4
Hassan		
1.Mysore Bank, Hassan	779-3-11	779- 3-11
2. Munsiff, do	1,592- 0- 3	1,599-13- 6
3. do Hole-Narasipur	619-10- 8	619-10- 8
4. Mysore Bank, Arsikere	-	-
5. Sub Judge's Court, Hassan	2-10- 0	2-10- 0
Total	2,993- 8-10	3,001- 6- 1
Kadur		
1.Munsiff, Chickmagalur	299- 0- 0	300- 0- 0
2. " Narasimharajapur	237- 3- 6	244- 4- 6
3. Mysore Bank Chickmagalur	16,505- 2- 5	16,505- 2- 5
Total	17,041- 5-11	17,049- 6-11

Mysore.		Broadsheet.	Treasury Account.
1. District Judge	..	699- 4- 0	600- 0- 0
2. Additional Sub Judge	..	1,129-11- 7	1,083-10-10
3. Sub Judge	..	700- 0- 0	700- 0- 0
4. I Munsiff	..	3,519- 8-11	3,519- 8-11
5. II Munsiff	..	534- 0- 2	600- 1- 5
6. Munsiff, Seringapatam	..	665-13- 0	696- 2- 4
7. " Nanjangud	..	1,165-12-10	1,176- 2-10
8. " Mandya	..	1,256-15- 6	1,155- 3- 4
9. " Hunsur	..	859-12- 0	850- 0- 0
10. Mysore Bank	..	81,171- 9- 9	81,171- 9- 9
11. K.R.S.Mills	..	20,000- 0- 0	20,000- 0- 0 (No balance shown at end of June 36. This account has been omitted).
12. Mandya Sugar Factory	..	80,324- 3- 0	Balance not shown.
13. Board of Sanskrit Studies	..	2,163-12- 7	2,163-12- 7
14. Maharaja's Sanskrit College.		617-13-11	617-13-11
15. Maharaja's College, Mysore .		1,013- 5- 0	1,013- 5- 0
Total		1,95,821-10- 3	Closing balance not worked out in Plus & Minus memo for June 36.

ABSTRACT.

1. State Huzur Treasury	..	85,524- 7- 9	86,397- 5- 6
2. Bangalore	..	4,168- 9- 2	4,184-15- 5
3. K o l a r	..	6,966- 9- 0	7,019- 8- 3
4. T u m k u r	..	5,828-12- 0	5,828-12- 0
5. S h i m o g a	..	7,482-12-11	7,513-10- 5
6. Chitaldrug	..	3,270-15- 4	3,342-11- 4
7. H a s s a n	..	2,993- 8-10	3,001- 6- 1
8. K a d u r	..	17,041- 5-11	17,049- 6-11
9. Mysore	..	1,95,821-10- 3	Closing balance not worked out in Treasury Plus and Minus memo.
Total		3,29,098-11- 2	

15 A. Industrial Deposits.

Spinning Circle Deposits.

Cr. 5,705-4-8.

The balance in the Treasuries according to the books of the concern is Rs.5,951-4-1. The difference of Rs.245-15-5 is due to the following:-

Debits. -

Wrong debit in May 1936 relating to Iron Works Deposits and withdrawn during November 1936.	135-11-0	
Difference comprising unrealised cheques and other items for which details have been called for but not yet received.	1113-10-3	
		1,249-5-3 A.

Credits. -

Loss incurred during the year according to the Provisional Balance sheet adjusted without corresponding recoupment to the concern.	902-14-7	
Credits afforded in this office for which the Treasury balance was raised during 1936-37.	100- 7-3	
		1,003- 5-10. B.

A - B. Rs. 245-15-5.

Comptroller.

S.S.

Review of Balances for 1935-36.

15 A. Industrial Deposits:
xviii. Sandal Oil Factory Deposits.

Balance in the books	...	Cr. Rs.2,18,015-4-6
Floating assets less cash balance according to the balancesheet of the Factory as on 30-6-1936	...	Dr. Rs.8,82,547-2-11
Difference		Dr. Rs.11,00,562-7-5

The above difference is made up of the following items:

Credits: I. Items adjustable in the books of this office:

9,92,962-0-11	Net debits to S.O.F. advance account during 1935-36 to be transferred to this account.
1,57,062-8-7	Value of fixed assets transferred to other Departments (vide last review).
83-1-0	Amount of Travelling Allowance refunded to Mr. C.R. Ranganatha Rao Sahib out of the amount recovered from him.
161-14-0	Amount of pension contribution on behalf of Mr. R.R. Iyengar, for June 1936 (Rs.163-14- taken to the Factory accounts, less Rs.2/- short adjusted by the Factory for July and August 1936).
873-4-0	Amount of cheques issued by the Factory remaining uncashed at end of June 1936.
0-7-0	Excess credit under S.O.F. Provident Fund.

Items adjustable in the books of the Factory.

1,224-0-2) 152-5-0)	Amounts credited under the Imperial Bank of India, Bangalore, not taken to account by the Factory.
0-1-0	Amount short taken to account by the Factor in respect of amounts credited by Messrs. Coutts & Co.
138-2-0	Japan Office expenses originally debited to S.O.F. and subsequently withdrawn in the books but omitted to be taken to account in the Factory.
200-0-0	Provident Fund subscription and loan recovery of Mr.K.S. Parthasarathi, credited in State Huzur Treasury during January and February 1936.
0-3-5	Withdrawal of an excess debit in respect of 3/5ths of Trade Commissioner's charges.
Total 11,52,857-15-1	

Debits.

Debits: II. Items adjustable in the books of this office:

45,582-0-9	Difference between the books of this office and of the Factory in respect of the amount of gross sales and working expenses remaining unadjusted (vide last review).
5,191-11-4	Rectification of an error due to the same item relating to tin-making plant having been adjusted twice by the Factory, (vide last review).
0-0-4	Amount debitable to 39. Industrial and Other Works remaining unadjusted.
211-3-6	Item relating to Government Soap Factory wrongly debited to Sandal Oil Factory since adjusted in October 1936.
67-8-0	Amount of cheques ~~recovered~~ received by the Factory but not realised during 1935-36.
241-4-0	Amount short credited in respect of the moiety of the pay of the Deputy Director of Sandal Oil Factory (Mr. S.G. Sastry).
	Items adjustable in the books of the Factory.
2-11-8	Net amount short taken in respect of Trade Commissioner's charges.
221-7-0	Travelling Allowance of Assistant Comptroller
136-13-1	Stores Purchase Committee charges for 1935-36.
152-1-0	Advertisement charges in the 'Times' for April, May and June 1936.
488-11-0	3/5ths of Trade Commissioner's charges under 17. Miscellaneous.
Total II 52,295-7-8	
11,00,562-7-5	

A. Muthanna.
COMPTROLLER.

17(a) P.W.Deposits. Cr. Rs.7,69,875-8-0.

I The class of items appearing under this head are noted in para 574 of Mysore Public Works Account Code. The transactions mainly consists of:-

1. Deposits of contractors or piece workers as security.

2. Contributions for work to be done.

3. Sums due to contractors or piece workers on closed accounts.

4. Miscellaneous items of receipts, the allocation of which is not known.

5. Errors in accounting awaiting adjustment.

6. Excess of cash found in cash chest and stores found in excess while taking stock, pending adjustment.

7. Cash realisation on account of sales of stock, miscellaneous advance and refund of expenditure to be adjusted in Divisional Accounts by debits to the concerned heads of accounts.

II. A statement showing the total transactions during the year is given below:-

Particulars. -	As per Ledger.	As per Broad sheet.	Difference.
Opening balance.	685425- 6-0	689824-15-10	- 4399- 9-10
Credits during 35-36.	2037037- 5-5	1791522- 9- 3	245514-12- 2
Total.	2722462-11-5	2481347- 9-1	241115- 2- 4
Debits during 35-36.	1952587- 3-5	1864111- 3-5	88476- 0-0
Closing balance.	769875- 8-0	617236- 5-8	152639- 2-4

III. The net difference of Rs.1,57,038-12-2 (2,45,514-12-2 minus 88,476) for 1935-36 is explained below and the difference of Rs.4399-9-10 relating to previous years could not be traced yet. It is however found that the Broad sheet balance differed from the balances shown in the Divisional Accounts to end of 34-35 by Rs.8,459-7-10. Separate action will be taken in this matter.

a. Excess in Treasury Rs.1,93,071-9-0

b. Excess in Department. Rs. 36,032-12-10.

(a) Details for excess in Treasury Rs.1,93,071-9-0 are as follows:-

(i) A sum of Rs.1,34,572-0-5 appearing in Treasury Accounts during 1935-36 has been accounted for in the Departmental accounts during 1936-37.

(ii) A sum of Rs.-239-14-3 representing wrong credits during previous years has been withdrawn during the year

(iii) A sum of Rs.2,549-11-6 being the excess credits in Departmental accounts in previous years was receipted in the Treasury Accounts.

(iv) The following sums aggregating to Rs.4595-4-7 have been wrongly credited to Deposits in Treasury Accounts instead of to the sundry heads noted below and are are awaiting adjustment. -

a. Objection Book Advance.	4,541-10-7
b. XIX	33-10-0
c. Credited twice.	20- 0-0

(v) A sum of Rs.974-0-7 represents unclassified receipts under Deposits in Treasury Accounts which are to be classified and accounted for under Departmental Accounts.

(vii) Rs.50,620-6-2 has yet to be accounted for in Departmental Accounts.

A statement of unadjusted items by Divisions is herein enclosed.

(b) Excess in Departmental Accounts Rs.36,032-12-10. -

(i) A sum of Rs.12,519-10-0 relating to credits in Treasury Accounts of previous years has been accounted for in Departmental Accounts. -

(ii) A sum of Rs.5-12-6 appearing in the Departmental Accounts during the year has been adjusted to Treasury Accounts of Tumkur during 1936-37.

(iii) A sum of Rs.1902-10-10 has been wrongly taken credit in Departmental Accounts instead of taking under

under the sundry heads noted below and is awaiting adjustment -

Objection Book Advance.	1,006- 5-0
22 (e) Charges.	50- 0-0
Unclassified receipts.	53- 4-8
Amount taken twice.	783- 1-2
XXV K.R.S.	10- 0-0

(iv) A sum of Rs.21,604-11-6 being the credits during the year under Departmental Accounts has not been receipted in the Treasury Accounts.

(IV) The difference of Rs.88,476/- under debits is due to the debits in the ledger to adjust the excess credit, vide para III supra.

V. There is a difference of Rs.11,779-0-4 between the closing balances of Broad Sheets and of Divisions, of which a difference of Rs.8459-7-10 existed in the opening balances of these two accounts of the year. The balance remaining viz., 3,319-8-6 relating to is made up of the following:-

a. A sum of Rs.57, is reduced in the opening balance in Kolar Division without taking into account of the month in which the opening balance was reduced.

b. The excess of credit 55/- in Departmental Account of Tumkur Division , ~~a sum of Rs.~~ is withdrawn in the Division without including the transactions in the plus and minus of the Division.

c. A credit of 3,321-8-6 relating to Irrigation Cess Fund of Bhadra Anicut Range is taken under Deposit in the abstract for June 36 final by mistake and adjuste in the accounts for February 1937.

S.S.

Comptroller.

	As per Ledger		As per Broad Sheet		Difference in credits		Difference under
	Debit.	Credit.	Debit.	Credit.	Excess in Treasury	Excess in Department	Debits.
Opening balance		685425- 6- 0		689824-15-10		4399- 9-10	
July 35	56776- 2- 1	83877- 7- 7	56776- 2- 1	79303-11- 8	13284-12-8	8711- 0- 9	
August 35	87409- 2- 1	72186- 6-11	86909- 2- 1	78640-10- 2	2757-11- 4	9211-14- 7	500- 0- 0
September 35	101570- 4- 5	94974- 4-10	101570- 4- 6	44160-10- 0	55819- 7- 2	5005-12- 4	
October 35	110229- 3- 2	130347- 1- 2	110229- 3- 2	146138-14-11	464-13- 4	16256-11- 1	
November 35	303197-12-10	264190- 0- 3	303197-12-10	227135-13- 4	38599- 4-10	1545-1- 11	
December 35	132123- 8- 8	210376- 9- 8	132123- 8- 8	186246- 4- 7	67427-10- 6	43332- 7- 5	
January 36	110191- 7- 5	142529-15-10	110191- 7- 5	132967- 2- 1	74969- 6- 8	65406- 8-11	
February 36	111820-11-11	127438- 2-11	111820-11-11	109640-12- 8	44765- 0- 3	26967-10- 0	
March 36	262118- 2- 2	392684- 7- 7	262118- 2- 2	362646- 8- 2	43405-13-10	14367-14- 5	
April 36	176637- 6- 8	96318-13- 3	176637- 6- 8	73713- 6- 7	30116- 4- 9	8510-14- 1	
May 36	160602- 3- 1	84759-4- 0	160602- 3- 1	75930- 7- 2	24350-12- 7	15521-15- 9	
June 36	339911- 2-11	338354-11- 5	160750- 3- 1	201260-15- 3)	166640-14-10	103284- 7- 4	87,976- 0- 0
June 36 Final	--	--	91184-15-10	73737- 4- 8)			
Closing balance Cr	769875- 8- 0		619236- 5- 8			241115- 2- 4	
Total	2722462-11- 5	2722462-11-5	2481347-9- 1	2481347-9- 1	562637- 2- 9	562637- 2- 9	88476- 0- 0

ASSISTANT COMPTROLLER.

Statement showing the closing balances as per Broad Sheet as per Divisional Accounts.

		Balance as per Broad Sheet.	Balance as per Dnl a/cs	Difference	Difference exist at the beginning of the year 35-3
1.	Bangalore	43236- 8- 9	43224- 7- 9	-12- 1- 0	-12- 1- 0
2.	Kolar	39811-14- 4	39951- 6- 4	139- 8- 0	82- 8- 0
3.	Tumkur	39438- 6-10	39383- 6-10	-55- 0- 0	- -
4.	Shimoga	51337- 5- 4	52487- 4- 0	1149-14- 8	1149-14- 8
5.	Kadur	63497-11- 8	64174-12- 6	677- 1-10	677- 1-10
6.	Chitaldrug	10113- 8- 6	10079-10- 4	-33-14- 2	-33-14- 2
7.	Mysore	98998-13- 4	98989- 4- 8	-9- 8- 8	-9- 8- 8
8.	Hassan	34045- 0-11	35933- 4- 7	1888- 3- 8	1888- 3- 8
9.	Water Supply	67439- 6- 0	66889- 4- 0	-550- 2- 0	-550- 2- 0
10.	Bhadra Anicut Range	3334- 9- 6	13- 1- 0	-3321- 8- 6	--
11.	Mysore Head Quarter Range	11784-14- 8	11839- 4-11	164- 6- 3	164- 6- 3
12.	Bureau of Sanitary Engineering Eng.	28512- 6-11	27780- 7-11	-731-14- 0	-731-14- 0
13.	Anjanapur	--	--	--	--
14.	K.R.S.Division	11018-13- 3	11486- 7-10	467-10- 7	1787-10- 7
15.	Lower Channels	1583- 4- 4	1583- 4- 4	--	--
16.	Irwin Canal	10238-13- 8	10607- 2- 7	368- 4-11	368- 4-11
17.	Special Land Acquisition	13-13- 0	--	-13-13- 0	-13-13- 0
18.	Buildings	102890- 6- 8	114642- 2- 5	11651-11- 9	11651-11- 9
19.	Bhadra Reserve	0- 9- 0	0- 9- 0	--	--
	Total	617236- 5- 8	628015- 6- 0	11779- 0- 4	8459- 7-10

ASSISTANT COMPTROLLER.

Review of Balances for 1935-36.

19.(r) i - Contribution by the Imperial Council of Agricultural Research for breeding thick sugar-cane in Mysore. ... Balance Dr. 367-12-0.

The balance as per separate subsidiary account maintained under this head is Rs.367-12-0 and agrees with the ledger balance.

The monthly extract of "Debits" and "Credits" have been forwarded to the Director of Agriculture for verification with the Departmental accounts and his acceptance of the balance is awaited.

The transactions have resulted in a debit balance of Rs.367-12-0 owing to the non-receipt of contributions during the official year. A contribution of Rs.2,000/- has since been received from the Imperial Council and credited to this head in the accounts for August 1936.

for Comptroller.

SNS.

9.1.37

Review of Balances for 1935-36.

19 (r) ii - Contribution by the Imperial Council of Agricultural Research for an economic enquiry into the cost of production in the principal sugar and cotton tracts in India. ... Balance Dr. Rs.622-3-3.

As per subsidiary Register maintained in this office the balance under this head is Rs.622-3-3 (Dr) and agrees with the ledger balance.

Monthly extracts of Debits and Credits under this head have been forwarded to the Director of Agriculture for comparison with his departmental accounts and his acceptance of the balance is awaited.

The debit balance of Rs.622-3-3 has since been covered by the contribution of Rs.2,000/- received from the Imperial Council during July 1936.

P. Ramaswamy Naidu.
For Comptroller. 11/1

SNS.

9/37

Review of Balances for 35-36

Head of account

19. Other Deposits (r)(iii) Contribution by the Imperial Council of Agriculture for the investigation of John's Disease amongst cattle in the State.

Dr. 1,786-9-5

The year opened with a balance of Rs.2,179-13-7 at the credit of the Fund. A sum of Rs.4500, realised during June 1936 from the Imperial Council of Agriculture appears to have been wrongly classified in the Treasury Accounts. This error has resulted in this debit balance. There would have been a credit balance of Rs.2,713-6-7 if the realisation of Rs.4,500/- had been correctly classified under this head.

Regarding the difference of credit of Rs.4,500, by the Imperial Council of Agriculture, the item is being traced in accounts and rectification of classification will be effected in the current year's Accounts in consultation with the State Huzur Treasury which has originally classified the item.

The total expenditure which consisted mainly of Establishment and Contingent charges amounted to Rs.3,966-7-0 during the year. The Departmental Officer has been intimated of this balance of Rs.2,713-6-7 (after taking into account the credit of Rs.4,500 in this office No.93/TAD B.I dated 8-9-1936) for taking needful action in the matter of additional funds if any that may be required during 1936-37.

P. Ramaswamy Sastri
Comptroller.

S.S.

Review of Balances for 1935-36.

19 (r) iv - Contribution by the Imperial Council of Agricultural Research for the scheme of Fish poisons and other Indian Forest products for their insecticidal properties. ... Balance Dr. Rs.1,120-3-11.

A subsidiary account is maintained to record the transactions under this head; monthly statements of debits and credits were forwarded to the Director of Agriculture for comparison with his departmental accounts. The balance as per this account is Rs.1,120-3-11 (Dr). and agrees with the ledger balance. This debit balance is covered by the contribution of Rs.4,500/- since received and credited during November 1936.

P. Sampathiengar
Comptroller.
9.1.37

SNS.

Review of Balances 1935-36.

21 Industrial Advances

Sandal Oil Factory Advances

Balance Dr. 9,93,146-1-0

The amount of initial advance to be given to the Factory according to Government order No.Fl.5651-2/G.F.403-34 dated the 15th January 1936 has not yet been fixed. The new "Advances account will be opened and operated upon after this is done. The total amount of net debits in the pre-~~audit~~ sent account during 1935-36 has been transferred to the Sandal Oil Factory Deposit Account.

A. Krishnaswami.
Comptroller.
11/2

KR)

21. Industrial Advances.

L. Advances for Tobacco Curing.

Dr. 9,859-13-3.

This head of account was opened during the year to record transactions relating to Advances granted to the Director of Industries and Commerce for Tobacco Cultivation and its curing. The above includes an excess of debit of Rs.200/- in June 1936 and a short credit of Rs.600-4-11 in January 1936 which have been since adjusted in the accounts of this office for November 1936. The balance of Rs.9,059-8-4 left after this adjustment represents the net payments made during the year after transferring to "39 . 2 (8) Tobacco Curing" a sum of Rs.20,502-1-9 being the capital expenditure incurred to end of December 1935. The Director of Industries and Commerce has been requested to send a statement of drawings and remittances for verification with the figures booked in this office.

A. Kuthbert
Comptroller.

S.S.

Review of Balances for 1935-36.

22. Departmental Advance,
(a) Forest Advance since July 1918.

Balance: Cr. Rs.10,306-5-5

The Ledger shows a credit balance instead of a debit balance due to erroneous credits ~~to the erroneous credits~~ to the extent of Rs.11,495-2-3, as detailed in the margin to this head of account instead of to 22 (1) Sandalwood Advance account during 1935-36, and the excess credits have been withdrawn in the accounts for December 1936. This will result in the debit balance of Rs.1188-12-10 under this head, ~~to Rs.1,188-12-10~~. The broadsheet balance also shows credit balance of Rs.5,546-2-7. The differences between the Departmental figure of Rs.6,336-6-8, and the Broadsheet figures have been traced and they will be reconciled during the course of the year. The differences are mostly due to Hay collection charges being accounted for under this head of account, but not taken to Divisional account in Tumkur Division and not included in the Broadsheet for the Bhadravati Division.

Tumkur	Rs.1,082-11-0 ✓
Bhadravati	Rs. 245-14-0 ✓
Shimoga	Rs.2,537-1-3 ✓
Kadur	Rs.7,613-8-0 ✓
Chitaldrug	Rs. 16-0-0 ✓
	Rs.11495-2-3

Comptroller.

16.1.37

SNS. ✓

Review for 1935-36

22 (c) Charges for Boundary marks recoverable from raiyats from July 1917.

Dr. 5,600-3-6.

The balance as per Broad Sheet is Rs.6403-0-9 which is more than the ledger balance by Rs.802-13-3.

The difference is due to the misclassification of credits in the Treasury Accounts since items of recoveries creditable to the service heads are very often taken under this head for want of full particulars in the credit statements.

Recoveries are very slow in spite of much correspondence with the Deputy Commissioners in this behalf. Demand, Collection and Balance statements have not been received from all the Districts and reminders have been issued to the Districts from whic statements have not yet been received.

After the receipt of all the D.C.B. Statements steps will be taken to examine how far the ledger balance can be reconciled with those of the Debits and action taken for the adjustment of the wrong credits under this head.

A S Ghennad

Comptroller.

S.S.

22(e) Charges recoverable from ryots under Tank Maintenance Rules since July 1918.

Dr. 6,29,898-2-11

(1) The transactions during the year under review resulted in a net debit of Rs 1,13,752-14-2. The difference between the Broad Sheet and the ledger was Rs 7,985-8-0 against Rs 7065-8-10 of the previous year thus showing a difference of Rs 919-15-2. The following shows the transactions during the year as per broad sheet and as per ledger.

Particulars.	As per broad sheet.	As per ledger.	Difference
Opening balance	5,23,210-13- 7	5,16,145- 4- 9	7,065- 8-10
Debits	1,19,548-12- 3	1,19,548-12- 3	nil
Total	6,42,759- 9-10	6,35,694- 1- 0	7,065- 8-10
Credits	4,875-14-11	5,795-14- 1	- 919-15- 2
Closing balance	6,37,883-10-11	6,29,898- 2-11	7,985- 8- 0

(a) The following credits appearing in the Treasury accounts are not yet taken to Departmental accounts for want of sufficient details. Necessary steps are being taken to include them in the Departmental accounts by addressing the concerned Executive Engineers

Kadur	...	491-15- 7
Kolar	...	216-13- 0
Tumkur	...	110- 7-10
Mysore	...	550- 2-10
Shimoga	...	98- 7- 7
		1,467-14-10

(b) The following credits in departmental accounts are not supported by Treasury credits. Action is being taken to trace and adjust the excess amount:

Kadur	...	9- 8- 9
Mysore	...	134-10-10
Shimoga	...	380-12- 0
Hassan	...	23- 0- 1
Total		547-15- 8

(2) The net difference is worked out as follows:

(a) Excess in Treasury accounts	1,467-14-10
(b) Excess credits in the Departmental accounts	547-15- 8
	919-15- 2

(3) A statement of closing balances relating to each Division is appended.

Comptroller.

Statement showing the closing balances under 22(e) Charges recoverable from ryots for 1935-36.

S.No.	Names of Divisions	Closing balance	Remarks
1.	Bangalore ...	1,16,649-11- 1	
2.	Kolar ...	1,43,353- 2- 3	
3.	Tumkur ...	1,23,495-10- 5	
4.	Shimoga ...	24,633-10- 4	
5.	Kadur ...	53,751-14-11	
6.	Chitaldrug	42,465-15-10	
7.	Mysore ...	65,981- 7-11	
8.	Hassan ...	22,679- 3- 3	
9.	Lower Channels ...	23,413-12- 4	
10.	Krishnaraja Sagara	8,125- 4- 1	
11.	Irwin Canal Division	13,333-14- 6	
	Total Rs	6,37,883-10-11	

Review of Balances for 1935-36.

23 Other Advances
(a) Objection Book Advances
(i) Civil Treasuries

Dr 29,216-8-4.

The closing balance according to Broad sheet as well as according to Objection books viz., Rs.40,687-12-2 is more than the ledger balance by Rs.11,471-3-10 (Statement A).

		Credits.	Debits.
1931-32	..	3- 6-0	85-10-0
1932-33	..	229-15-4	0- 0-0
1933-34	..	659- 8-6	13- 0-0
1934-35	..	1781- 3-1	0- 0-0
1935-36	..	12684-12-2	2757-15-3
Total	..	~~16235- 4-1~~ 15358-13-1	2856- 9-3
Excess adjustments 1935-36	..	1096- 0-0	65- 0-0
		14262-13-1	2791- 9-3
Net difference	..	11471-3-10.	

The statement annexed shows the analysis of the closing balance as per details in the Objection books by districts and years. A comparison of this statement with the statement in the previous review shows that 584 items amounting to Rs.23,998-8-0 have been adjusted during the year 1935-36 under review.

R.R

Statement showing the analysis of the balances in the Objection books by Districts and Years.

Districts.	1931-32 & prior		1932-33.		1933-34.		1934-35.		1935-36.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
State Huzur Try	30	3268- 9- 8	3	103-9-8	3	480- 6-0	14	1502-15-11	97	8505- 9-10	147	13861-3- 1
Bangalore	1	1- 0- 0	-	- -	7	40- 0-0	22	230-12- 0	48	1389- 1- 4	78	1660-13-4
Kolar	4	43- 6-10	-	- -	-	- -	6	30- 0- 0	142	3046- 1- 0	152	3119-7-10
Tumkur	6	548- 7- 0	1	7-0-0	1	4-14-0	5	26- 6- 0	105	2688- 8- 0	118	3275-3- 0
Shimoga	-	- -	2	17-0-0	2	25-14-0	3	38- 0- 0	95	2179- 2- 4	102	2260-0- 4
Kadur	-	- -	-	- -	-	- -	7	41- 6- 0	89	2250-12- 8	96	2292-2- 8
Chitaldrug	-	- -	-	- -	-	- -	-	- -	43	1575-15- 0	43	1575-15-0
Mysore	30	1380-14-11	13	97-3-0	19	537- 8-0	40	936-11- 0	137	4924- 9- 0	239	7876-13-11
Hassan	-	- -	-	- -	-	- -	5	54- 0- 0	52	1052- 3- 0	57	1106- 3- 0
Banks	-	- -	-	- -	-	- -	2	1091- 3- 0	9	2435- 6- 0	11	3526- 9- 0
I.A.D.	-	- -	1	133-5-0	-	- -	-	- -	-	- -	1	133- 5- 0
Total	71	5242- 6-5	20	358-1-8	32	1088-10-0	104	3951- 5-11	817	30047- 4- 2	1044	40687-12- 0

COMPTROLLER.

S T A T E M E N T (A)..

The following statement shows the credits and debits which appear in the Detail books but have not been taken to Objection book, which have led to the difference of Rs.11,347-10-10 between the general ledger and the Broad sheet.

	Credit Items.				Total.
Mysore ..	May 1932 ..	3	6	0	3 6 0 for 1931-32
Tumkur ..	July " ..	21	0	0	
Mysore ..	" ..	15	15	4	
S.H.Treasury .	August 32 ..	58	0	0	
Bangalore ..	September 32 ..	4	0	0	
Mysore ..	" ..	63	0	0	
Tumkur ..	October 32 ..	1	0	0	
Mysore ..	November " ..	30	0	0	
S.H.Treasury .	December " ..	9	0	0	
Bangalore ..	January 33 ..	1	0	0	
S.H.Treasury .	March " ..	20	0	0	
Mysore ..	April " ..	2	0	0	
Tumkur ..	June " ..	5	0	0	229 15 4 for 1932-33
S.H.Treasury .	July " ..	0	3	0	
Tumkur ..	August " ..	5	0	0	
" ..	September 33 ..	5	0	0	
Mysore ..	" ..	15	0	0	
Bangalore ..	October " ..	5	0	0	
Tumkur ..	" ..	1	2	0	
S.H.Treasury .	November " ..	0	0	4	
Tumkur ..	" ..	9	15	0	
Mysore ..	" ..	2	8	0	
Bangalore ..	December " ..	5	10	0	
Mysore ..	" ..	20	0	0	
S.H.Treasury .	January 34 ..	17	0	0	
Bangalore ..	" ..	8	5	0	
Mysore ..	" ..	44	2	0	
S.H.Treasury .	February 34 ..	8	0	0	
Bangalore ..	" ..	8	5	0	
Mysore ..	" ..	33	15	0	
S.H.Treasury .	March " ..	23	0	0	
Bangalore ..	" ..	8	6	0	
Mysore ..	" ..	15	0	0	
S.H.Treasury .	April " ..	26	10	0	
Tumkur ..	" " ..	1	0	0	
Mysore ..	" " ..	5	10	0	
S.H.Treasury .	May " ..	21	0	0	
Bangalore ..	" " ..	4	0	0	
Tumkur ..	" " ..	30	0	8	
Mysore ..	" " ..	14	0	0	
Bangalore ..	June " ..	38	0	0	
Kolar ..	" " ..	1	0	0	
Tumkur ..	" " ..	25	0	0	
Mysore ..	" " ..	77	15	0	
S.H.Treasury .	June Final 34 .	164	11	6	
Bangalore ..	" ..	5	0	0	
Tumkur ..	" ..	10	2	0	659-8-6 for 1933-34
Tumkur ..	July " ..	1	0	0	
Mysore ..	" " ..	16	0	0	
Tumkur ..	August " ..	6	10	0	
Mysore ..	" ..	26	11	0	
" ..	September " ..	51	0	0	
S.H.Treasury .	October " ..	206	8	7	
Bangalore ..	" ..	-1	0	0	
Kolar ..	" ..	6	0	0	
Tumkur ..	" ..	3	0	0	
Mysore ..	" ..	36	0	0	

B.F.

S.H.Treasury	..	November 34	..	0	8	0	
Tumkur	..	"	..	10	0	0	
Mysore	..	"	..	17	5	0	
S.H.Treasury	..	December 34	..	25	0	0	
Kolar	..	"	..	40	0	0	
Tumkur	..	"	..	7	0	0	
Mysore	..	"	..	43	0	0	
"	..	"	..	12	6	0	
Hassan	..	"	..	9	8	0	
S.H.Treasury	..	January 35	..	0	4	0	
Bangalore	..	"	..	3	0	0	
Kolar	..	"	..	13	11	0	
Tumkur	..	"	..	23	0	0	
Mysore	..	"	..	72	11	0	
S.H.Treasury	..	February 35	..	56	10	0	
Tumkur	..	"	..	39	11	0	
Mysore	..	"	..	91	2	0	
"	..	"	..	18	0	0	
S.H.Treasury	..	March 35	..	118	3	0	
Bangalore	..	"	..	14	0	0	
Tumkur	..	"	..	4	0	0	
Shimoga	..	"	..	1	0	0	
Kadur	..	"	..	5	0	0	
Mysore	..	"	..	182	14	0	
S.H.Treasury	..	April 35	..	64	14	0	
Bangalore	..	"	..	1	2	0	
Mysore	..	"	..	42	6	0	
Hassan	..	"	..	35	0	0	
S.H.Treasury	..	May 35	..	35	11	0	
Kolar	..	"	..	60	0	0	
Mysore	..	"	..	168	3	6	
S.H.Treasury (Books)		"	..	0	10	0	
S.H.Treasury	..	June 35	..	26	0	0	
Kolar	..	"	..	14	8	0	
Mysore	..	"	..	129	10	0	
A.G's account (Mysore)		"	..	15	0	0	
Mysore	..	June Fl 35	..	28	8	0	1781-3-1 for 1934-35
S.H.Treasury	..	July 35	..	123	7	0	
Kolar	..	"	..	14	8	0	
Tumkur	..	"	..	233	8	0	
Shimoga	..	"	..	1	4	0	
Mysore	..	"	..	138	10	0	
S.H.Treasury	..	August 35	..	5	0	0	
Tumkur	..	"	..	2	0	0	
Mysore	..	"	..	97	8	0	
S.H.Treasury	..	September 35	..	234	13	0	
Bangalore	..	"	..	2	12	0	
Kolar	..	"	..	53	1	0	
Mysore	..	"	..	107	8	0	
S.H.Treasury	..	October 35	..	-46	4	0	
Bangalore	..	"	..	108	2	0	
Kolar	..	"	..	12	0	0	
Shimoga	..	"	..	77	0	0	
Kadur	..	"	..	5	0	0	
Chitaldrug	..	"	..	33	5	4	
Mysore	..	"	..	275	4	0	
Banks	..	"	..	20	1	11	
S.H.Treasury	..	November 35	..	160	5	4	
Bangalore	..	"	..	93	2	0	
Kolar	..	"	..	19	8	0	
Shimoga	..	"	..	10	8	0	
Mysore	..	"	..	5	0	0	
S.H.Treasury	..	December 35	..	317	7	6	
Bangalore	..	"	..	12	2	0	
Kolar	..	"	..	12	0	0	
Shimoga	..	"	..	15	0	0	
Kadur	..	"	..	16	12	0	
Mysore	..	"	..	212	0	0	

B.F

S.H.Treasury	January 36	- 23	10	7	
Bangalore	"	- 22	12	0	
Kolar	"	59	3	9	
Kadur	"	94	3	0	
Mysore	"	37	3	0	
S.H.Treasury	February 36	1691	8	0	
Bangalore	"	9	10	0	
Kolar	"	5	0	0	
Tumkur	"	1	0	0	
Shimoga	"	48	12	0	
Kadur	"	37	8	0	
Mysore	"	13	11	0	
S.H.Treasury	March 36	969	7	0	
Bangalore	"	34	12	0	
Kolar	"	0	5	0	
Tumkur	"	28	0	0	
Kadur	"	226	14	0	
Mysore	"	25	11	0	
Hassan	"	5	0	0	
S.H.Treasury	April 36	369	13	0	
Kolar	"	50	8	0	
Tumkur	"	25	6	0	
Shimoga	"	3	2	0	
Kadur	"	500	7	0	
Mysore	"	198	10	0	
S.H.Treasury	May 36	244	3	2	
Bangalore	"	0	12	0	
Kolar	"	15	8	0	
Tumkur	"	32	0	0	
Shimoga	"	40	9	0	
Kadur	"	194	2	0	
Mysore	"	120	2	8	
S.H.Treasury	June 36	3649	8	1	
Bangalore	"	114	4	0	
Kolar	"	-25	0	0	
Tumkur	"	60	6	0	
Shimoga	"	412	15	0	
Kadur	"	101	11	4)	
		132	9	0)	
Mysore	"	663	6	8	
Hassan	"	5	0	0	
S.H.Treasury	June Fl 36	-75	0	0	
Bangalore	"	23	11	0	
Kolar	"	-43	1	0	
Tumkur	"	215	0	0	
Hassan	"	49	0	0)	
		-9	0	0)	
Kadur	"	0	8	0	12561-3-2 for 1935-36
	Total				15358 13 1

Excess credits.

S.H.Treasury	May 36	1050	0	0	
Hassan	June 36	46	0	0	1096 0 0
					14262 13 1

Debit Items.

I.A.D.	June 1932	85	10	0
Mysore	June 1934	13	0	0
Shimoga	December 35	-2	0	0
S.H.Treasury	February 36	1050	0	0

S.H.Treasury	March 36	34	1	3
Tumkur	May "	5	0	0
S.H.Treasury	June "	1000	0	0
S.H.Treasury	June 36 F1	570	10	0
Shimoga	"	0	4	0
Kadur	"	100	0	0
	Total	2856	9	3

Debits taken in Excess.

Mysore	March 36 25)			
"	April " 40)	65	0	0
		2791	9	3
Net credits not taken		14262	13	1
Net debits "		2791	9	3
Net difference	Cr	11471	3	10

Action is being taken to adjust these items in the current year.

✓

for COMPTROLLER.

30/31

Review of Balances for 1935-36.

23 (a) Objection Book Advances,
ii. Public Works Department.

1. All transactions relating to District Boards, Municipalities, Village Panchayats and Palace are accounted for under the above head as laid down in paras 476,477 and 478 of Mysore Public Works Account Code. A statement of account for the year 1935-36 as per Broadsheet and Ledger is given below:

Particulars	As per Broadsheet	As per Ledger	Difference.
Opening balance	Rs.7,76,987-8-2	8,80,600-4-3	- 1,03,612-12-1
Debits during 35-36	10,65,054-5-6	10,65,054-5-6	
Total	18,42,041-13-8	19,45,654-9-9	- 1,03,612-12-1
Credits during 35-36	10,60,257-0-0	12,77,238-11-9	- 2,16,981-11-9
Closing balance	7,81,784-13-8	6,68,415-14-0	1,13,368-15-8

2. The difference of Rs. - 2,16,981-11-9 under credits is the result of an excess of (a)Rs.224730-15-9 in the Ledger account and of (b) Rs.7,749-4-0 in the Broadsheet for which the details are as under:

(a) Excess in Ledger account, i.e., in Treasury accounts.

i. Items pertaining to previous years adjusted during 35-36:-

6/35 Departmental credit by K.R.S. division	370-7-1
6/35 Adjustment of water charges recovered from C. & M. Station and erroneously debited to O.B.A. now cleared	2,02,727-0-0
Total previous years	Rs.2,03,097-7-1

ii. Items pertaining to 1935-36:

7/35 Bureau of Sanitary Engineering. Accounted for under deposits by the Sanitary Engineer,		
In Kolar District Treasury	...	3-8-0
In State Huzur Treasury	...	200-0-0

7/35 Bureau of Sanitary Engineering: Water supply maintenance charges of Mysore City Municipality not accounted for by the Sanitary Engineer. In Mysore District Treasury ...		2,137-7-2
8/35 Kadur Division.		
1. Towards outlay on Palace works ...		417-11-0
2. By debit to cheque suspense These items are included again during February 1936		151-0-0
8/35 State Huzur Treasury Details to be traced ...		88-13-0
8/35 Mysore District Treasury Details to be traced ...	-	5-6-0
9/35 Kadur Division. Towards outlay on Palace works ...		10-3-0
2/36 Hassan Treasury The adjustment is under verification again ...	-	20-0-0
2/36 K.R.S. Division Mysore District Treasury - To be accounted for by the Division ...		2-0-0
4/36 Bureau of Sanitary Engineering: Difference between the amount of Rs.41,202-5-6 credited in State Huzur Treasury accounts and Rs.23,779-6-0 accounted for in the Division ...		17,422-15-6
5/36 K.R.S. Division To be accounted for by the Division ...		1-13-0
6/36 Bangalore Division State Huzur Treasury credit not accounted for by the Division ...		1,223-8-0
Total for 1935-36 ...		Rs. ~~2,24,730-8-8~~ 21,633-8-8
Grand total excess in Treasury ...		Rs.2,24,730-15-9
(b) Excess in Broadsheet i.e., Departmental accounts:		
i. Items pertaining to previous years adjusted during 1935-36:		
8/35 Bureau of Sanitary Engineering, credits in State Huzur Treasury during February 1934 ...		1,000-0-0
10/35 Head Quarter Range Double credit given in June 34 adjusted during December 1934 ...		1,484-11-9

10/35 Headquarter Range, Wrong debit in the accounts for February 1935	...	- 170-6-0
6/36 Building Division, Credit on account of dues from Porcelain Factory not taken to accounts last year	...	365-0-0
Total previous years	...	2,679-5-9
ii. Items pertaining to 1935-36:		
8/35 Bureau of Sanitary Engineering, credit shown in the Division under Deposits	...	34-6-0
9/35 Mysore Division, Amount received from the palace by cheque - Treasury credit to be traced	...	86-0-0
9/35 Mysore Division, Erroneous credit to Deposits. T.E. put up in the accounts for December 1936	...	0-7-2
2/36 Bureau of Sanitary Engineering, Credit in State Huzur Treasury to be traced	...	949-14-1
3/36 Bureau of Sanitary Engineering, Treasury credit to be traced	...	395-12-2
3/36 Kadur Division, Credit held under deposits, adjusted in the accounts for December 36 by T.E.	...	100-0-0
5/36 Bureau of Sanitary Engineering, Details of Treasury credit to be traced	...	2,803-6-10
6/36 Kadur Division, Treasury credit given in July 1936	...	700-0-0
Total for 1935-36	...	5,069-14-3
Grand Total, Excess in Divisional accounts	..	7,749-4-0

3. 6 items making up a sum of Rs.2,00,418-1-4 were cleared during the year in question.

4. The following are the details for the closing balance of Rs.7,81,784-13-8 shown under Broadsheet:

1. Kolar Division.	Rs.	8,834- 0-10
2. Mysore "		1,23,712- 6- 7
3. Chitaldrug "		9,553- 2- 9
4. K.R.S. "		4,566-15- 0
5. Lower Channels "		17- 6- 0
6. Kadur "		13,110- 0- 0
7. Bureau of Sanitary Engineering		2,98,366-14-11
8. Building Division.		90,381- 4-10
9. Hassan "		20,712- 1- 8
10. Bangalore "		71,162-10- 6
11. Water Supply "		1,07,997- 11- 5
12. Head Quarters Range.		17,483- 10- 6
13. Irwin Canal Division.		311-14- 10
14. Tumkur "		4,172- 4- 11
15. Shimoga "		11 ,402- 4- 11
Total.	Rs.	7,81,784-13- 8

5. Out of the above cases, the balances do not agree in the case of Lower Channels Division and the Bureau of Sanitary Engineering.

6. The accounts of Lower Channels Division show a balance of Rs.108-12-0. The difference of Rs.91-6-0 may be due to having taken the credit of Rs.91-6-0 into Mysore District Treasury during July 35 twice. This is being verified and will be adjusted.

7. The accounts of the Bureau of Sanitary Engineering are being overhauled to arrive at the correct closing balance. This will be completed early.

P. Srinivasamurthy
for COMPTROLLER.

SNS)

Head of Account.	Balace Shown in		Difference in the balance Ledger balance more + less =	Remarks.
	Ledger	Detailed Account.		
23(a) Objection Book Advances. ii public works Department.	6,68,415-14-0	7,81,784-13-8	-1,13,368-15-8	

Review of Balances - 1935-36

23 Other Advances

(a) (iii) Forest Objection Book Advance

Dr. Rs.28,455-13-10

The aggregate balances as per broad sheet and divisional accounts work up to Rs.28,669-0-9 and Rs.26,098-14-3 respectively. The differences between these two sets of figures which are mostly due to Hay collection charges being accounted for under this head of account instead of under Forest Advances are being reconciled and adjusted.

Comptroller.

Cu 15/1

KR)

Review of balances for 1935-36

23 Other Advances (vi) Advances for boundary marks in the villages commanded by Krishnaraja-sagara.

Dr. 7,486-9-8.

The details for the balance are given below:-

Details.	Mysore Taluk.	Krishnara-japet taluk.	Sringapatam Taluk.	Total.
1. Amount stated to have been spent in respect of Government waste lands.	1085-4-10	116- 6-11	1722-15-8	2924-11-5
2. Amount paid to have been recovered and remitted to treasury but credited under other heads.	621-7-0			621- 7-0
3. Balance recoverable as per Demand, Collection and Balance statements.	455-11-2		2803- 7-3	3259- 2-5
4. Difference representing the demand left out in the D.C.B. statements.	97-12-4		115-8-6	213- 4-10
Total.	2260- 3-4	116-6-11	4641-15-5	7018- 9-8
Wrong debit in June 36 in the accounts of State Huzur Treasury adjusted during the current year by transfer to "Payments by Government recoverable from Local Bodies".				468- 0-0
		Total.		7,486- 9-8

The Revenue Commissioner states in his letter No.C2082/31-32 dated 12-12-1936 that Government have been addressed in his letter No.C2082/31-32 dated 19-11-1936 regarding the clearance of the old arrears of Rs.7436-9-8 and their orders are awaited.

H.V. Venkatarama Iyengar
for Comptroller.

S.S.

Review of Balances for 1935-36

23 Other Advances

Objection Book Advances

viii Military

Balance Dr. 2,606-4-8

The outstandings according to the Broad sheet is Rs.3,874-5-8 vide details below:-

1926-27	Rs.510-0-0 130-0-0	The two are the amounts of advance made to Military officers and men discharged from service and recoverable from their pensions. A sum of Rs.167/- is traced as recovered in the Pension Audit Register out of Rs.322/- for which details have been furnished by the Chief Commandant. This is under verification.
June 1930	Rs.2700-0-0	Amount of subsidy due from Government of India on lorries purchased for the Mechanical Transport Corps. Government have ordered in G.O.No. G.2972-3/Mily.89-36-1 dated 5/6th November 1936 the adjustment of the sum out of the current year's Military Budget and the reappropriation statement received from the department providing the necessary sum is returned for want of further details.
September 1930	36-4-0 54-0-0	These are the balance of advances taken by the Mysore Lancers for Dassara and Polo charges. Information regarding the credit is awaited to effect final adjustment.

June 1935 444-1-8

Items of credits adjusted twice by the Financial Branch of the Chief Commandant's Office.

The difference of Rs.1,268-1-0 is running for a long time and has to be adjusted on receipt of information from the Department.

Comptroller.

KR)

Review of Balances for 1935-36

23-X Payments by Government recoverable from Local Bodies

Dr. 14,103-7-11

The balance according to the Objection Book is Rs 19,309-0-11 and the difference of Rs 5,205-9-0 is due to the following items-

Unadjusted credits for which details have been called for from the Treasury or department:

1930-31 and prior	... 7- 0- 0	
1931-32	... 18- 5- 0	
1932-33	... 93- 1- 0	
1933-34	... 218-10-11	
1934-35	... 184-14- 0	
1935-36	4,691- 6- 0	
		5,213- 5- 0

Deduct

Debit item relating to Hassan District not taken in the Objection book for which details are being traced	2- 8- 0	
Debit item of Rs 5-4-0 in the Mysore District for May 1936 wrongly classified under this head and adjusted in the accounts for Sept.36	5- 4- 0	
		7-12- 0
		5,205- 9- 0

The balance of Rs 19,309-4-11 in the Objection Book relates to the following years-

1931-32	256- 6- 8	
1932-33	882- 0- 8	
1933-34	1,353- 9- 4	
1934-35	1,928- 3- 7	
1935-36	14,889- 0- 8	
		19,309- 4-11

Less

Excess amount recovered from the District Funds in March 1936 against a debit item of Rs 6-4-0 in December '35 being the anti-rabic treatment charges of Halagiah patient Kumbar Hundi, Gundlupet Taluk	0- 4- 0
	19,309- 0-11

The Local Bodies concerned have been addressed to pay the amounts early.

CV

for Comptroller

Review of Balances 1935-36.

23 (e) Permanent Advances - General

Dr. Rs.1,52,146-12-11.

The balance according to the consolidated Broad Sheet is Rs.1,51,066-5-2. The difference between the balance and the ledger balance is Rs.1,080-7-9 which related to periods prior to 1908-09.

The balance according to the detailed Permanent Advance Registers maintained by the District Auditors is Rs.1,45,203-8-0 which differs from the balance in the Broad Sheet by Rs.5,862-13-2 (the amount noted in the review for the previous year). This difference is under investigation.

The statement attached gives information as regards details of balances according to the Broad Sheet and the Permanent Advance Registers, the acknowledgments received and still due. Reminders have been issued for the acknowledgments due.

A. Krishnamurthy

Comptroller.

S.S.

Permanent Advance. - General 1935-36.

Districts.	As per Broad Sheet balance on 30-6-36.	As per Permanent Advance Register balance on 30-6-36.	Difference between P.A.Register as on 30-6-36 P.A.Register more (plus)	Broad Sheet as on 30-6-35 P.A.Register (less.)	Amount for which acknowledgments are received.	Balance amounts for which acceptances are due.
S.H. Treasury.	41,899- 5-11	38,995-10-0	- 2,903-11-11	- 3,193-11-11	32,356-0-0	6,639-10-0
Bangalore.	9,590- 4- 0	9,570- 4-0	- 20- 0-0		9,488-0-0	82- 4-0
Kolar	9,872- 8-3	9,190- 9-9	- 681-14-6	- 681-14-6	8,930-9-9	260- 0-0
Tumkur	9,733-12-0	9,924- 0-0	190- 4-0	190- 4-0	8,863-0-0	1,061- 0-0
Chitaldrug	6,589- 0-0	6,814- 0-0	225- 0-0	125- 0-0	6,804-0-0	10- 0-0
Kadur	13,085-14-9	12,341- 0-0	- 744-14-9	- 744-14-9	5,851-0-0	6,490- 0-0
Mysore	33,193-10-11	31,639- 2-3	- 1,554- 8-8	- 1,284- 8-8	31,263-0-0	376- 2-3
Hassan.	10,147- 4-0	10,151- 0-0	3-12-0	3-12-0		10,151- 0-0
Shimoga.	16,954- 9-4	16,577-14-0	- 376-11-4	- 276-11-4	13,655-6-0	2,922- 8-0
Total.	1,51,066- 5-2	1,45,203- 8-0	- 5,862-13-2	-5,862-13-2.	1,17,210-15-9.	27,992- 8-3

Assistant Comptroller.

S.S.

Review of Balances for the year 1935-36

Head of Account

W (a) Advances

23 Other Advances

(g) Advances for the purchase of sprayers and Chemicals.

Balance (Dr) 51,948- 8- 8

The balance as per Ledger is Rs 51948-8-8 (Dr) and agrees with the balance as per subsidiary register maintained in this office. The monthly statements of Debits and Credits under this head are forwarded to the Director of Agriculture for -- communicating the result of verification with the departmental accounts.

The result of check of the annual returns (for the years 1930-31, 1931-32, 1932-33, and 1933-34 to end of March 1934) so far received have been communicated to the Director of - - Agriculture in this office No.78/BI dated 22-10-1935 and reported to Government in this office un-official reply No.79/BI dated 24-10-1935.

Orders of Government are awaited to effect the adjustment of the Gain or Loss on the transactions under this head of account.

P. Seenayanamma Rao
Comptroller.

PA

REVIEW OF BALANCES FOR 1935-36

w (a) Advances

23 (h) Advances for Seeds and Manures for sale to Cultivators

Dr. 5841- 7- 3

The transactions under the above head during the year have resulted in a debit balance of Rs 5841-7-3 which agrees with the General Ledger.

The monthly statements of Debits and Credits under this head are being sent to the Department as per Art. 270 M.C.A.C. Vol.I for information with a request to communicate the result of verification.

P. Ramanujam Rao
for Comptroller.

PA

Review of Balances for the year 1935-36

Advances for the preparation and sale of domestic basins.

Dr. Rs 3,230-2-8

The debit balance of Rs 3,230-2-8 represents the cost of Domestic Basins got prepared for supply to the aided grainages of the Sericultural Department and this balance agrees with that as per ledger.

The Director of Industries and Commerce in Mysore, Bangalore, has been requested to take early action to adjust the debit balance.

P. Lingaramaiah
for Comptroller

11/11/37

CV

Review of Balance for 1935-36.

23 A(1) Suspense Account with the Accountant General, Madras.
Balance Cr Rs.7,43,996-5-9.

The balance according to the Broadsheet is Rs.744010-14-11. The difference of Rs.14-9-2 is the Life Insurance and -- Pensionary contribution recovered in the Establishment bill of Thirupathi Charties for October 35 cashed at Chandranagar Treasury in November 35 wrongly debited to Accountant General's Suspense account instead of to Muzrai Institution Funds and has been adjusted by Transfer Entry in the accounts for November 36.

2. The amount due to the Accountant General, Madras, according to his account for June 36 is Rs.99,326-15-10. The difference of Rs.6,44,683-15-1 between this amount and the ledger balance is due to the following items.

Debits and credits relating to the period ended 30th June 36 incorporated in July and August 36 accounts of the Accountant General as detailed below but adjusted in the State accounts for June 36.

	Debits.	Credits.
March 36(F1) A.G. Madras ..	5,30,367-15-6	2,93,327-10- 5
May 36 Provincial A.G. Accounts ..	5,86,559-14-0	1,98,310-13- 9
June " " "	5,30,583- 5-8	1,43,079- 7-11
	16,47,481- 3-2	6,34,718- 0- 1
Contribution from the Government of India being the proceeds of Excise Duty on matches for 35-36 adjusted in the accounts of A.G. Madras for March 36 N1 Supple[illegible]		3,97,372- 0- 0
Interest payments included in A.G. July 36	32,139-12-0	
	16,79,620-15-2	10,32,090-0-1
N e t		6,47,530-15-1
Less amounts outstanding in the Objection book relating to A.G.Madras		2,847-0-0
Total		6,44,683-15-1

for COMPTROLLER.

Review of Balances for 1935-36.

24 Suspense accounts

(a) Suspense Accounts

Cr. 60,574-0-5

Two Broad Sheets are maintained one for receipts and the other for payments. There are no separate balances for these heads in the General Ledger in which only the net result of the transactions under both the above two heads is exhibited.

The transactions of the year according to the Broad sheets are as follows:-

		Opening Balance	Receipts	Adjustments	Closing Balance
Suspense receipts	Cr.	7,612-12-6	62,345-15-3	62,944-11-9	7014-0-0
Suspense payments	Dr.	69,582--7-3 1,351--7-0	1,62,211--6-0	90,362--5-8	915-2-1
				Net balance Cr.	6098-13-1
		Balance as per leger Cr.			60574-0-5
				Difference	54475-2-6

The difference is made up of the following items

Credits.	Receipts in cash	Payments adjusted.
S.H.Treasury October 1932		83--6--0
" June 1934	37-11--0	
Mysore September 1935	0--6--0	
S.H.Treasury October 35	18,747-10--0	
Banks March 1936		12--0--0
Shimoga April "	5--2--0	
S.H.Treasury May 1936	1,000--4--1	
Banks "	861--2--7	
Tumkur June 1936	47--1--3	
Kadur "	22--3--0	
S.H. Treasury June 1936 Fl.	45,121-11--0	77--8--0
Mysore "	5--2--0	
Total	65,848--4-11	172-14--0
	Total credits	66,021--2-11

2

Debits.

	Payments in cash	Receipts adjusted	
S.H.Treasury February 1933	Elimination of pts	0--0--3	Excess receipts adjusted
" August 31	0--0--4		Balance
Mysore December 1934		1--2--0	of Aug.32
S.H.Treasury January 35	0--4--0		
Mysore February 35		91--0--0	
Bangalore June 1935 Fl.	1,351--7--0		
S.H.Treasury July 1935		1,083--6--0	
" September "	0--9--0		
" October "		0--8--0	
Banks November "		72--5--0	
S.H.Treasury January 1936		817--7--0	
Mysore February "	4--0--0		
S.H.Treasury March "		929--7--0	
Mysore "		635--9--0	
Hassan April "	94--1-10		
S.H.Treasury		301--1--1	
" June 1936		2,746--0--6	
Kolar June 1936		434--3-11	
S.H.Treasury "	2,393--8--6		
I.A.D.June Fl.36	590--0--0		
Total	4,433-14--8	7,112--1--9	Total debits 11546-0-5

Net difference 54,475--2--6

The large difference under Receipts in cash is mainly due to the following items.

(1) Rs.18,747-10-0 — Amount paid by the Mysore Sugar Co Mandya in October 1935 on account of lands leased out to it is adjusted in the accounts for December 1936 after ascertaining the credit heads from the sub division officer Mandya

(2) Rs.45,000/- — Government grant for the drainage scheme and arrears of water charges (subvention) of the Bangalore City Municipality adjusted to the credit of this head pending final orders of Government and payment to the Municipality.

All the amounts shown above will be verified and taken to objection books of the respective Districts in the current year.

Two statements (A & B) showing the items working up to the outstanding balance of Rs.6,098-13-11 as noted below are appended.

	Receipts in cash Cr.	Payments in cash Dr.
S.H.Treasury	3,118-14--8	134--1--1
Bangalore		401--4--0
Kolar	69-10--0	
Tumkur	238--6--6	
Shimoga		229-13--0
Kadur		
Chitaldrug		
Mysore	1,780--4--7	
Hassan		
Books	1,800--0--0	
A.G.'s account	6-12--3	150--0--0
Total Cr.	7,014--0--0	Dr. 915--2--1

Net Cr. Balance 6,098-13-11.

C.V. Narayana Rao
Deputy Comptroller.
24/5/51

KR)

(A)

Statement furnishing details of outstandings under Receipts (Suspense receiptsin cash) at the end of 1935-36.

District	Period	Amount	Nature of receipt.
		Rs	
S. H. Treasury	December 1929	8--0--0	Cost of repairs to Great Trignometrical Survey Stations
do	September 1930	4--0--0	do
do	June 1931	12-12--6	Balance out of Rs.660/- remitted by the Entomologist to S.H.Treasury.
do	December 1931	50--3--9	Balance amount remitted by Government Soap Factory for payment of £410-16-2
do	do	26-11--7	do £37-14-1
do	May 1932	25--4--0	Amount credited by Entomologist for supply of arsenic pentoxide etc
do	June 1932	1--0--0	Cost of repairs to G.T.S. Station
do	do	4--0--0	
do	August 1932	81--5--4	Amount received from Govt. Porcelain Factory
do	November 1932	23--6--8	do
do	December 1932	0-11--0	Amount received from Superintendent Industrial Workshop Bangalore for payment to Metal Industry London.
do	do	0--0--3	Balance amount received from Public Library Bangalore for payment to Messrs The Thums Book London.
do	January 1933	0--0--6	do Messrs. Book Lovers Library London
do	do	2-13--0	Balance amount received from Government porcelain Factory for payment to Foreign Peridicals London.
do	do	73-10--8	do
do	April 1933	1--2--0	Amount received from the Honorary Secretary Red Cross Society for poster packets.
do	June 1933	30--7--0	Amount received from Govt. Porcelain Factory to Wergn Ltd. for columns

S. H. Treasury	June 1933	Less — 0--0--8	Amount adjusted in excess in July 1933.
do	August 1933	1,100--0--0	Donation to Medical institutions as per G.O.No. 263-4/Med.56-32-7 dated 13-7-1933.
Mysore	April 1934	60--0--0	Amount remitted by the District Weaving demonstrationor for payment to H.M.Patel & Co Bombay
"	May "	31--0--0	
S.H.Treasury	do	0--0--1	Balance amount received from Government Soap factory
Mysore	June 1934	5--2--0	Amount remitted by D.C. Mys.
Kolar	June 1934 Fl.	5--0--0	Cost of repairs to G.T.S. Station 1941 Bhudpatamet
S.H.Treasury		less — 0--1--8	Amount adjusted in excess in July 1934
Mysore	July 1934	40--0--0	Amount remitted by the Superintendent of Sericulture being sale proceeds of dealwood boxes by debit to Cheque suspense.
do	Septmber 1934	85-10--0	Remitted by the Superintendent C.T.Institute Mysore
S. H. Treasury	do	63--2--2	Arrears of Land Revenue relating to Military Dairy Farm.
Mysore	December 1934	16--0--0	Audit charges for April 34 remitted by the Superintendent Revenue Survey
do	January 1935	40--1--0	Cheque of District Judge Mysore on account of proceeds of Ex.23 of 32-33 on the file of his court
Tumkur	do	3--0--0	Cost of G.T.S.Stations repairs
S.H.Treasury	March 1935	0--8--0	Excess T.A. paid to Jamadar Hyderalikhan during June 1934
do	April 1935	2--0--0	Cost of repairs to G.T.S. Station.
do	June 1935	22-15--3	Amount received from porcelain Factory for payment to Wongers Ltd. England.
Mysore	June 1935- Fl.35	1-14-10	The amount of railway cess credited into Mysore District Treasury during 1933-34 along with contribution on account of Irwin Canal area.

S. H. Treasury	July 1935	1-15--0	Subscription to Foreign periodicals paid by Porcelain Factory
Mysore	August 1935	0--5--0	Superintendent Sericulture
S. H. Treasury	October 1935	72--5--0	Paid by Government Soap Factory for payment to the Society of Chemical Industry. London.
do	do	50-13--0	Paid by S.R.Narayan Rao Chief Commandant's office for payment to S.Rosy & Co Bombay
Mysore	do	50--0--0	Superintendent Sericulture
S. H. Treasury	November 1935	45--0--0	The amount of R.T.R. recovered from D.C. Hassan for payment to Mr.A.Ramachandra Iyer Advocate Madras
do	do	32--0--0	Amount payable to S.K. Srikardabay for band instruments.
S. H. Treasury	December 1935	4--0--0	Bureau of Health Education
do	January 1936	14-10--0	Cost of repairs of G.T.S. Station
do	February 1936	10--2--0	Amount (balance) received from Public Library for payment to Eyre & Co.
do	do	2--0--0	~~Court cost credited by Mr. K.V.Subba Rao~~ Cost of repairs to G.T.S. Station.
do	do	111--5--0	Court cost credited by Mr.K.V.Subba Rao
S. H. Treasury	February 1936	22--3--0	Amount recovered from the salary of Mr.B.Raman First Class Magistrate
do	do	5--0--0	Court attachment from B.M. Ellapa attender S.C.Court Bangalore.
do	do	60--6--0	Deduction from Establishment bill of Director of Industries and Commerce.
do	do	43--0--0	do Supplemental pay bill of Government Press
do	do	19--8--0	do Working Establishment.
do-	March 1936	7-13--0	Cost of repairs to G.T.S. Station.
do	do	15--0--0	do
do	do	2--0--0	do

S. H. Treasury	March 1936	635--9--0	From Chamarajendra Technical Institute Mysore for payment to N.S.Kavaram
do	do	44-14--3	Payable to Borrey Hanby London.
do	do	100---0--0	K.Parthasarathi towards Suspense account
Mysore	do	0--0--3	Superintendent Sericulture (balance of Rs23-3-3)
Tumkur	do	141--4--0	Amount recovered from the salary by Mr.H.Abdul Rahman Magistrate Tumkur
S. H. Treasury	April 1936	22--3--0	Amount recovered from Mr.B.Ramanna
do	do	3--0--0	Cost of repairs to G.T.S. Stations
do	do	27--8--0	Court attachment recovered on Supplemental bill of Chief Commandant
Tumkur	do	47--1--3	Recovery from the salary bill of Mr.G.Abdul Rahman Magistrate Tumkur.
Mysore	do	700--0--0	Superintendent Sericulture being the Audit charges
S. H. Treasury	May 1936	1--0--0	Receipt from Superintendent Mercantile Bank of India Madras towards loan.
Kolar	do	22--3--0	From Mr.B.Ramanna Magistrat
		10--2--0	" Gurdu Rao Kolar
		10--2--0	" B.Narayanamurthy
Tumkur	do	47--1--3	From Mr.Abdul Rahman Magistrate Tumkur
S. H. Treasury	June 1936	25--2--0	Amount paid by Messrs. Marshal Simpkin
do	do	31-13--0	do the Daily Telegraph London
S. H. Treasury	June 1936	37-14--0	Amount paid through Messrs. Jhoras Skinne & C
do	do	9--6--0	do Messrs.Victoria Gallaney London.
do	do	9--3--0	do Messrs. Simpkin Marshall Co.
Kolar	do	22--3--0	From Mr.B.Ramanna Magistra Kolar.
Mysore	do	48-12--0	Superintendent C.T.Institu for payment to Messrs. Moosji Mohan Chand Bombay

Mysore	June 1936	244-14--0	Payment to Messrs.Curzon and Co.
do	do	129-18--6	Superintendent Sericulture
do	do	27-1---0	Superintendent C.T. Institute.for payment to cottage insulators industries sales Depot Hyderabad
do	do	300--0--0	do
Banks	June 1936	1,800--0--0	Contribution from Mysore Spun Silk Mills Ltd towards cost of extra allowance of Mr.Shamshuddin-Khan.
A.G.'s account	do	3-12--0	Amount credited by the Reserve Bank on account of deficiencies found in State Huzur Treasury remittance on 17-10-35
do	do	3--0--0	Cost of repairs to G.T.S. Station Viwaladi Shimoga District
do	do	0--0--3	Adjustment originally omitted in the Jamakarch accounts for March 36 by the Comptroller.
	Total	Rs.7,014--0--0	

KR)

Statement (B)

Suspense Payments.

S. H. Treasury	August 1921	Interest payment vouchers of Dodballapur Taluk treasury	27--2--1
do	do	do Channapatna taluk	10--9--5.
do	do	do Anekal Taluk	90--2--4
do	July 1932	Cable charges to Mr.Srinivasan Son-in-law of Mr.Rajagopalachar being excess paid over paid amount of £0-6-11	0--0--3
A. G.'s account Madras	April 1934	Nature of charges being verified	150--0--0
Bangalore	August 1934	Amount payable to palace being the local cess collected in inam lands in possession of palace	401--4--0
Shimoga	February 1935	Mr.K.S.Ramaswamiah village Panchayat Inspector's pay for January for July 35	13-8- 73--8--0
do	March 1935	do March 35	58--8--0
do	April "	do April 35	73--8--0
do	May "	do May 35	24--5--0
S. H. Treasury	July 1935	Cable sent to Coutts & Co with the payment of Rs.2,084 to Mr.S.G.Forbes	6--3--0
		Total	915--2--1

Old items debited 1921, 29 etc

Suspense receipts in cash	Rs.7014--0--0
Suspense payments	915--2--1
Net Balance	Rs.6098-13-11

KR)

Review of Balances for 1935-36.

32. Cheques and Bills,
(d) Forest Department,
Cheques since July 1918.

Dr. Rs.5,654-10-6

A statement showing the transactions of the year 1935-36 is given below:

	As per Broad sheet.	As per ledger.	Differen
Opening Balance	Rs. 3,428-6-4	- 4,993-0-3	8,421-6-7
Credits during the year 35-36	10,57,334-8-0	10,57,334-8-0	...
	10,60,762-14-4	10,52,341-7-9	8,421-6-7
Debits during the year	10,57,996-2-3	10,57,996-2-3	...
Balance	Rs. 2,766-12-1	- 5,654-10-6	8,421-6-7

The Balance as per Broadsheet consists of uncashed cheques (Rs.14,898-0-0) and uncashed pre-audited bill (Rs.89-10-0) less unadjusted debits amounting to Rs.12,220-13-11, the details of which are furnished below:

1) The uncashed cheques working up to Rs.14,898-0-0, the divisionwar figures are furnished below and these agree with the departmental accounts.

2) Rs.89-10-0 being the sum of a pre-audited bill is taken to account in Chitaldrug Division during the year but it was cashed during 1936-37.

3) The total amount of unadjusted debits amounting to Rs.12,220-13-11 is made up of the following:

(a) Rs.2,026-4-0 (Bangalore Division) Rs.50/- (Tumkur), Rs.150/- (Mysore), represent the Establishment charges debitable to works. These have been omitted to be taken to accounts by the divisions concerned.

(b) The amount of pre-audited bills as detailed in the margin has not been taken to Departmental accounts during the year. The District Forest officers will be advised to adjust them during the course of the year.

	Rs.
Bangalore Division	(Rs.3,501-11-1)
Mysore Division	(Rs. 273-5-6)
Creosoting Plant	(Rs. 662-10-10)
Sandal Spike Office	(Rs. 27-4-0)
Chief Conservator's office	(Rs.2,220-5-0)
	Rs.6,685-4-5

Rs.2,220-5-0 has been miscredited to 33. Other Items in lieu of Forest Cheques in the accounts of May 1936 and the same has been rectified in December 1936. The other items are under verification and will be adjusted early.

(c) Rs.130-9-6) (Bhadravati) and Rs.520-2-0 (Creosote 4-3-0) Plant) being payments made to foreign Companies including freight charges have been adjusted in the course of the current year.

(d) Rs.139-3-1 (Creosote Plant), Rs.7-9-6 (Shimoga), Re.0-10-0 (Bangalore) being Stores Purchase Committee pro rata charges on the purchases made for the Forest Department is adjusted in the course of the current year.

(e) Refund bills (Rs.20-0-0) Mysore and (Rs.5-0-0), (Rs.66-10-8) Kolar Division have been debited to Forest Cheques and Bills in Treasury accounts. The District Forest Officers will be advised to include them in Divisional accounts.

(f) Particulars are being traced for Rs.(150-2-3) (2-0-0) Bangalore, Rs.(14-3-0) Hassan, Sandal Spike (24-11-0), Rs.(228-6-0) (23-11-6) Mysore, Rs.26-3-3 (Creosote Plant) and these will be adjusted in the course of the year. Rs.200-0-0 being the amount of a cancelled cheque issued on Chamarajanagar Taluk is under verification.

(g) Rs.1,739-1-0 (Bangalore) being the Land Acquisition charges is debited to Forest cheques and Bills in June 1935 in Treasury accounts but the Division has erroneously taken the amount to other items, Forest Department. Necessary Transfer Entry is being put up to reconcile the miscredit in Divisional Accounts.

The statement showing the balance of unpaid cheques at the end of June 1936:-

Bangalore

Bangalore Division	Rs.	197-0-0
Kolar Division		28-0-0
Shimoga Division		5,836-7-0
Kadur Division		622-12-0
Mysore Division		3,524-12-0
Hassan Division		582-0-0
Creosote Plant		1,386-5-0
Bhadravati		1,537-12-0
Sagar Division		623-0-0
Working Plans and Surveys(*)		560-0-0
	Rs.	14,898-0-0

(*)

The cheque for Rs.560-0-0 encashed at State Huzur Treasury on 8th January 1935 has been mis-debited to some other head of account instead of to Forest Cheques and Bills. The same is being traced and adjusted.

Comptroller.

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REVIEW OF BALANCES.

33 Inter Departmental Transfers
(a) Inter Divisional Transfers - New
(i) Public Works.

Closing balance for the year .. Cr Rs.273-0-0.

(i) All the transactions between one Public Works Division with another Division are accounted for under the above head as laid down in para 488 of Mysore Public Works Code. A statement of account for the year 35-36 as per Broad sheet and ledger is given below:-

Particulars.	As per broad sheet.	As per Ledger	Difference.
Opening balance	-278-13-0	-5-13-0	-273-0-0
Debits during 35-36	115847- 7-3	116455- 9-3	608-2-0
Total	115568-10-3	116449-12-3	881-2-0
Credits during 35-36	115802- 8-3	115802- 8-3	--
Closing balance	-233-14-0	647- 4-0	881-2-0

2. The difference of Rs.273/- under opening balance was due to an adjustment of an item in the accounts of Lower Channels Division for June 35. The corresponding debit for the same is under verification and the same will be adjusted during the current year.

3. The difference of Rs.608-2-0 for the year under debits is due to the following:-

(a). A sum of Rs.634/- relating to Bangalore Division in May 1936 was erroneously accounted for under this head instead of 33 Inter Departmental transfers (d) P.W.D. Other Items - Items adjustable by Civil.

(b). A sum of Rs.25-14-0 relating to Anjanapur Division in June 36 was erroneously accounted for under 33 Inter Departmental Transfers (d) P.W.D. Other Items

Items adjustable by Civil instead of under this head. These differences have since been rectified in the accounts for November 36.

4. The closing balance as per Broad sheet amount to Rs.233-14-0 is due to the non adjustment of the following items and action has been taken to get them adjusted during the current year.

1. Bangalore Division	..	Rs. -5- 2-4
2. Water Supply Division	..	226-13-0
3. Krishnarajasagara	..	39- 2-0
4. Lower Channels Division.		-273- 0-0
5. Bureau of Sanitary Engineering	..	-221-10-8.

R.R

for COMPTROLLER

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Heads.	Balance Shown in Ledger	Balance Shown in Detailed Account	Difference in the balance. Ledger balance More + Less -	Remarks.
33 Inter Departmental Transfers.				
(a) Inter Divisional Transfers.	+647-4-0	-233-14-0	881-2-0	Necessary steps are being taken to reconcile the differences
(New) i public works.				

Review of Balances for 1935-36

33. Inter-Departmental Transfers
(a) Inter Divisional Transfers
New iii. Forest.

ps a p
Cr. 442-1-0

The broad sheet balance agrees with the ledger balance. The outstanding under this head is subsequently cleared in the accounts for December 1936.

Comptroller

Review of Balance for 1935-36.

33 Inter Departmental Transfers
C Other Items - Forest Department
Since July 1918.

(i) Cesses

Balance Cr.	a) Local Cess ..	Rs.	2168- 4-0 ✓
	b) Railway Cess ..		580- 4-5 ✓
	c) Education Cess.		1083-13-5 ✓
	Total	Rs.	3832-5-10 ✓

The Broadsheet balance agrees with the Ledger balance. The outstandings have been cleared in the accounts for August 1936.

COMPTROLLER.

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Review of balances for 1935-36

33 Inter-Departmental Transfers C.Other items Forest Department since July 1918

.2. Other items

Dr. Rs 9,979-15- 6

A statement showing the transactions of the year 1935-36 is given below

	As per Broad Sheet	As per ledger	Difference
Opening balance	Rs 12,833-12- 7	20,904-12- 8	8,071- 0- 1
Debits during 1935-36	216,542-4- 5	216542-4-5 ~~21,654-4-5~~	-
Total	Rs 2,29,376-1-0	237,447-1- 1	8,071- 0- 1
Credits during 1935-36	2,27,467-1-7	227,467-1- 7	-
Balance	1,908-15-5	9,979-15-6	8,071- 0- 1

The closing balance as per Broad sheet is only Rs 1908-15-4, for which details are available. Credits to the extent of Rs 4404-7-0 have been adjusted during December 1936 and debits to the extent of Rs 240-14-0 have also been cleared in Dec.1936. The remaining items will be adjusted in the course of the current years.

As for the old difference of Rs 8071-0-1 between the ledger balance and that of the Broad Sheet, which relates to the period prior to 1922-1923, it is still under verification and will be adjusted soon.

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for Comptroller

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Review of Balances for 1935-36.

33 (d) Other Items - Items adjustable by P.W.D.

Cr. Rs.565-10-0

	Debit	Credit
Opening Balance	1,10,147--4--4	56,834-15--3
Transactions during the year.	5,84,854--2--3	6,38,732--1--4
Total	6,95,001--6--7	6,95,567--0--7
Adjustments in 1935-36	6,23,623--5-11	6,23,623--5-11
Closing balance on 30-6-36	71,378--0--8	71,943-10--8
	Net credit	Rs.565-10--0

The balance in the ledger agrees with that in the Broad sheet. During the year under review extracts of outstanding items for the previous years were prepared and forwarded to several Division offices and the Executive Engineers were frequently reminded to adjust the items in their accounts. As a result it was possible to adjust the old items to the extent of Rs.51,037-13-9 in the Divisional accounts.

A statement showing the details of adjustments made and outstandings at end of the 35-36 according to years is ~~given below~~ attached:-

Out of the outstandings a sum of Rs.2,761-7-2 under debits and Rs.13,065-3-1 under credits have been adjusted in the Balancexsheets Divisional accounts for July and August and September 1936.

The Executive Engineers are being requested to adjust the remaining items during the current year.

C.V. Saraswathi Amma
Deputy Comptroller.

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33(d) Other Items P.W.D. - Items adjusted by P.W.D

Review of Balances for the year 1935-36.

Year	Opening balance		Adjustments in 35-36		Closing Balance		Remarks
	Debits	Credits	Debits	Credits	Debits	Credits	
28-29	40-0-0	- - -	40-0-0	- - -	- - -	- - -	
29-30	648-10-0	- - -	648-10-0	- - -	- - -	- - -	
30-31	8514-15-0	- - -	7,426-13-0	- - -	1,088-12-0	- - -	
31-32	43,315-1-5	30,921-11-1	19,012-8-1	- - -	24,302-9-4	30,921-11-1	Details for credits not available.
32-33	13,973-3-8	8,284-10-5	4,566-8-0	- - -	9,406-11-8	8,284-10-5	
33-34	25,108-2-6	5,836-10-8	5,246-9-8	- - -	19,861-8-10	5,236-10-8	
34-35	18,547-3-9	11,791-15-1	14,896-13-0	5,651-0-2	3,650-6-9	6,140-14-1	Details for Rs 3174-5-2 out of Rs 6140-14-11 available in the Register
35-36	- - -	- - -	5,71,785-8-2	6,17,972-5-9	13,063-10-1	20,759-11-7	Full details are available in the Register (Pages 1-51)
Total	1,10,147-4-4	56,834-15-3	6,23,623-5-1	623,623-5-11	71,378-0-8	71,943-10-9	
	Dr. Rs 53,312-5-1				Dr. Rs 565-10-0.		

Review of
Balances for 1935-1936

34. Account current between Civil and Railway Department
(i) Remittances to Civil from Railways

Dr. Rs 31,090-15-6

	Dr.	Cr.
Opening balance	29,911- 1-10	
Transactions during the year	46,60,594-12- 2	46,59,414-14- 6
Total	46,90,505-14- 0	46,59,414-14- 6
Balance	31,090-15- 6	

This balance according to the Broadsheet is Rs 29,372-13-4 (Dr) and the difference of Rs 1,718-2-2 is due to the following items

1. Dr.	Rs -500- 0- 0	Erroneous debit of Nov.1933 in Tumkur District
2. Cr.	-12- 8- 0	State Huzur Treasury credits in May, June and
3. Cr.	-12- 8- 0	July 1934, wrongly posted under C.D.IV Items
4. Cr.	-12- 8- 0	adjustable by Railways. ~~January 1936~~ (January 1936)
5. Cr.	-1,265- 2- 3	Amount of credit under 34(iv) Items adjustable by Railways wrongly intimated to the Auditor in Exchange Accounts under 34(i). The same will be withdrawn during the current year.
6. Cr.	84- 8- 1	Transfer Entry No.77 B II for Jan.1936 for credit to 34(iii) Misclassified. The same will be adjusted during the current year
	Rs 1,718- 2- 2	

Details for the balance of Rs 29,372-13-4 (Dr.) shown in the Broadsheet are noted below and action is being taken to adjust them in communication with the Railway Auditor:-

No.	Month	Dr.	Cr.	Remarks
1.		114-12- 1		Relates to different periods from August 1919 to March 1933
2.	August 1933		58-12- 6	Mysore District Response not received in Railway Exchange Accounts.
3.	"	13- 0- 0		Mysore Bank. Credit awaited.
4.	September 1933	50-15- 6		Mysore District

5.	October 1933	56- 0- 0	Mysore Bank. Response awaited in Railway Exchange accounts.
6.	do	0- 8- 0	Bangalore District
7.	do	0-10- 0	Imperial Bank
8.	November 1933	0-12- 0	Bangalore District Response awaited in Railway Exchange accounts
9.	do	3- 7- 0	Mysore District
10.	December 1933	1- 0- 0	Bangalore District. Response awaited in Railway Exchange accounts.
11.	do	0- 4- 0	State Huzur Treasury
12.	do	4- 6- 0	Mysore District
13.	do	555- 5- 0	Mysore Bank. Credit awaited.
14.	January 1934	3- 8- 0	
15.	do	368-13- 0	Mysore Bank. Response awaited in Railway Exchange account
16.	February 1934	203- 8- 0	do
17.	do	13- 0- 0	State Huzur Treasury
18.	March 1934	99- 8- 0	do
19.	do	3- 3- 0	Imperial Bank
20.	do	269-12- 0	Mysore Bank
21.	April 1934	44- 1- 0	Imperial Bank. Response awaited in the Railway Exchange account.
22.	do	32- 8- 0	State Huzur Treasury
23.	do	8- 8- 0	Kadur District
24.	do	7- 0- 0	Mysore Bank
25.	May 1934	25-14- 0	Imperial Bank
26.	do	216- 0- 0	Mysore Bank
27.	June 1934	208-12- 0	do Response awaited in Railway Exchange accounts.
28.	do	285- 1- 0	Imperial Bank

29.	June 1934 (Final)	112- 0- 0	State Huzur Treasury
30.	July 1934	138- 2- 0	Imperial Bank
31.	do	276- 0- 0	Mysore Bank
32.	August 1934	117- 8- 0	Imperial Bank
33.	September 1934	280- 2- 0	do
34.	October 1934	7-15- 0	do
35.	November 1934	0-12- 0	Shimoga District
36.	do	5-12- 0	Bangalore District Response awaited in Railway Exchange accounts.
37.	do	9- 8- 0	Imperial Bank
38.	December 1934	1- 0- 0	State Huzur Treasury
39.	do	0-12- 0	Shimoga District
40.	do	12-14- 5	Transfer Entry in adjustment of misclassification in Treasury accounts to be taken to Exchange Accounts
41.	January 1935	0-14- 0	Imperial Bank
42.	February 1935	3- 1- 0	do
43.	April 1935	2- 9- 0	Mysore Bank
44.	May 1935	4- 2- 0	Imperial Bank
45.	June 1935	64- 8- 0	Transfer Entry in adjustment of wrong credit to be taken to Railway Exchange account
46.	September 1935	6- 8- 0	Bangalore District Response awaited.
47.	January 1936	4- 7- 0	Imperial Bank
48.	February 1936	6- 1- 0	do
49.	March 1936	1- 4- 0	Shimoga District Credit not traced in Treasury accounts
50.	do do	1-10- 0	Imperial Bank
51.	April 1936	1,001-12-10	Mysore Bank
52.	May 1936	380-11-10	do

53.	June 1936		1- 7- 6	Shimoga
54.	do	28,520- 8- 2		Mysore Bank
55.	do	34- 0- 0		Imperial Bank
Total		31,482-11- 7	2,109-14- 3	

Net Rs. 29372-13-4

Subramanian
For Comptroller

6/2/37

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34(iii) Items adjustable by Civ

		Dr.
Opening balance as per ledger	..	Rs.18,511-15-0
Transactions during the year	..	1,26,478- 9-6
Total	..	1,44,990- 8-6

Closing balance Dr Rs.16,806-12-10.

The balance in the ledger is more than that in the Broadsheet (viz., R current year. This amount is composed of the following items:-

Prior to 1935-36.

			Dr.
October 34	Rs.3-12-0	Accountant General, Madras Rs.53-7-0 misclassified in Accountant General's accounts for October 34, out of which Rs.49-11-0 has been adjusted during the year.	
April 35	384-15-6	Accountant General, Madras. This has been adjusted twice in the Broadsheet. The excess debit will be withdrawn during the current year.	
June 35	0- 5-0	P.W.accounts. This item has not been taken in the Broadsheet. It will be included during the current year.	
June 35	2- 4-0	Transfer Entry - do - - do -	
June 35 (Fl)	-403-14-0	Transfer entry. This has been adjusted twice in the Broad sheet. The excess debit will be withdrawn during the current year.	
	-12- 9-6		

During 1935-36.

N i l

OR 1935-36.

s.

- Dr Rs.16,806-12-10.

Cr.

Rs.1,28,183-11-8
1,28,183-11-8

.17,141-1-1) by Rs.334-4-3, which will be adjusted in the accounts of the

— Cr. +

February 34 Rs.14-6-0 Hassan Division.
March 34 Rs.2-1-7 Chitaldrug Division
June 34 Rs.32-5-5 Shimoga Division
These ~~kkk~~ three items will be included in the books of the current year.

March 35 Rs.134-11-0 Accountant General, Madras. T.E.No.69 Ex for June 35(Fl) has been omitted to be taken in the Board sheet. This will be included in the current year.

June 35 Rs.166-9-0. Transfer Entry. The T.E.has not been taken in the Broad sheet. This will be included in the current year.

January 34 Rs.266-12-3. Accountant General, Madras. This debit has been responded twice in the Accountant General's accounts. Accountant gGeneral has to be addressed with regard to the adjustment of the excess credit.

June 35 Rs.26-7-6 Transfer Entry. The T.E. has not been taken to Broad sheet. This will be included in the current year.

June 35 Rs.205-8-1 - do -

Rs.350-1-0

Rs.498-11-10

January 36 Rs.84-8-1 T.E.No.77/B.11 for January 36 for credit to 34(iii) misclassified. The same will be adjusted during the current year.

December 35- Rs.247-0-0 P.W.Accounts Mysore Head Quarter Range Rs.239 being outlay incurred during 34-35 on A.R.Railway quarters occupied by Dr.Rosenthal and debited to 34(iv) Railways in adjustment No.20 S.D.14 for June 35 is now wrongly credited to thi head.

Irwin Canal Division, Mandya. Rs.8 being T.A.paid to Mr.Ganesa Iyer under Secretary to Government for journey to K.R.Sagar on 27th and 28th August 35 in connection with experimental syphons at K.R.Sagar which has to be adjusted towards a corresponding debit of Rs.8/- outstanding in September 35 (included in balance of Rs.564-2-6 below). These will be adjusted during the current year.

June 36 (Final) Rs.10-8-0 P.W.Accounts, composed of Rs.0-8-0 and Rs.10-0-0. Rs.0-8-0 credit afforded in Hassan Division accounts for June 36 final as under charges paid to Mysore Railways accepted by Executive

Engineer

Executive, No.14 dated 11-6-36 about which the Auditor has been addressed in memo No.23/B.11 dated 26-9-36.
Rs.10/- excess credit afforded in the accounts of Bureau of Sanitary Engineer for June 36 withdrawn during September 36..

Rs.434-9-1	Rs.756-3-10

Rs.321-10-9

The Broadsheet balance of Rs.17,141-1-1 (Dr) differs from that of the Subsid following items which will be a

Prior to 1935-36.

		Dr.	
1. June 32	Re.0-12-0	Accountant General's accounts. Excess debit raised in the Pay and Accounts Officer's account for July 31, corresponding to which no credit is traceable in Railway exchange accounts.
2. April 35	-400- 4-6	Withdrawal by Railways./ This has been taken twice in the Broadsheet. This will be with drawn in the current year.
3. June 35	403-14-0	Transfer Entry. This has not been taken to the Broadsheet. This will be included during the current year.
Total	4- 5-6		

During 1935-36.

April 36	4- 8-0	Accountant General, Madras. Amount of debit rejected by Accountant General, Madras. The Auditor, Mysore Railways, has been addressed to withdraw the excess debit.
Total	8-13-6	

Net difference Rs.781-15-9 - Rs.8-13-6 or Rs.773-2-3 credit more in Subs

The balance of Rs.17,914-3-4 according to the Subsidiary register i during the current year:-

ister of Rs.17,914-3-4 by Rs.773-2-3. This difference is due to the during the current year.

Cr.

June 34 Fl. Rs.496-0-9 Excess credit afforded in the accounts of Accountant General, Madras, for December 33 in respect of the debit of September 33 which has been responded in November 33 and included in the credit of Rs.762-13-0. The Accountant General will be addressed and the item adjusted during the current year.

ptember 34 Rs.301-4-0 Transfer Entry for March 35. The adjustment of this item is not taken in the Broadsheet. This will be included in the current year.

il 35 Rs.-15-5-0 Withdrawal by Railways - do - - do -

781-15-9

781-15-9

ister.

mad up of the following items. These are in the course of adjustment

	Month.	Dr.			Cr.			
1.	September 31		..		Rs.2-	4-	0	Accountant General, Madras, not yet responded
2.	January 32	26	7	6		..		- do - - do -
3.	May 32	0	12	0		..		- do - - do -
4.	December 32	0	0	4		..		Water Supply Division
5.	January 33		..		0	12	0	Accountant General, Madras.
6.	June 33	5	0	1		..		New Bangalore Water Works Division.
7.	September 33	16	0	0		..		Miscellaneous debits
8.	March 34	0	0	1		..		New Bangalore Water Works Division
9.	-do-		..		3	12	0	Accountant General, Madras
10.	October 34	17	3	8		..		Water Supply Division
11.	-do-	0	0	5		..		Bureau of Sanitary Engineering
12.	-do-	14	8	4		..		Vani Vilas Water Works
13.	-do-	38	15	0		..		Miscellaneous debits
14.	January 35	0	8	2		..		- do -
15.	-do-		..		0	2	0	Railways
16.	May 35	205	8	0		..		Lower Channels Division
17.	-do-	-667	15	2		..		Miscellaneous debits
18.	June 35	19	2	3		..		Vani Vilas Water Works
19.	-do-	7	0	8		..		Bureau of Sanitary Engineering
20.	June 35 F1	162	14	8		..		Miscellaneous debits
21.	August 35	3	2	8		..		Bureau of Sanitary Engineering
22.	-do-	24	14	5		..		Vani Vilas Water Works
23.	-do-	66	4	0		..		Miscellaneous debits
24.	September 35	35	2	7		..		Bangalore Division (P.W.D)
25.	-do-	564	2	6		..		Miscellaneous debits
26.	October 35	9	7	6		..		Accountant General, Madras
27.	-do-	0	0	0	1	1	0	Bangalore Division (Adjusted during the current year)
28.	-do-	1796	10	11		..		Miscellaneous debits
29.	November 35	367	12	0		..		- do -
30.	December 35		..		118	12	0	Miscellaneous credits
31.	-do-	4	8	0		..		Accountant General, Madras
32.	January 36	4	8	0		..		- do -
33.	-do-	83	6	6		..		Miscellaneous debit (Rs.61-6-6 adjusted during the current year)
34.	- do-		..		118	12	0	Miscellaneous credit
35.	February 36		..		118	12	0	- do -
36.	March 36	61	0	9		..		Miscellaneous debits (Adjusted during the current year)
37.	-do-	11	10	9		..		Accountant General's account - do -)
38.	April 36	3	14	0		..		Accountant General, Madras
39.	May 36	1247	13	11		..		- do - (Adjusted during the current year).
40.	-do-	694	9	9		..		Miscellaneous debits
41.	June 36	227	5	0)		..		
42.	-do-	137	1	1)		..		Accountant General, Madras (Adjusted during the current year).
43.	-do-	752	0	6)		..		
44.	-do-	2138	14	2		..		Miscellaneous debits (Rs.213-3-9 adjusted during the current year)
45.	-do-	474	13	7		..		P.W.D.debits (Rs.420-9-7 adjusted during the current year)

46.	-do-		..		28 10 0	Miscellaneous-Credit
47.	June 36 F1	9105	1 9)			
		-3	14 0)		..	Accountant General, Madras (Adjusted during the current year)
48.	-do-	650	8 0		..	Miscellaneous debits (Rs.61-12-3 adjusted during the current year).
		18307	0 4		392 13 0	

N e t Rs. 17,914-3-4.

This will be adjusted early.

for COMPTROLLER.

Review of Balances for 1935-36.

36. Remittances - Electrical Department,
(i) Remittances to Civil from Electrical Department.

Debit balance Rs.32,613-7-0.

This balance is more than that of the Broadsheet (Viz., Dr.31,866-1-1) by Rs.747-5-11 and this difference will be adjusted during the current year.

The Ledger Balance of Rs.32,613-7-0 (Dr.) relates to the period since the year 1930-31 and details for the amount have been worked out. Action will be taken to adjust the items in consultation with the Chief Electrical Engineer.

for Comptroller. M.V. Venkatarama Iyengar
M.A.

Sd.
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Review of Balances 1935-36.

Y. Remittances

37 Remittances Military Department,

IV Items adjustable by Military

Balance	Rs. 6400-2-10 Dr.
	5-0--0 Cr.
Net Dr.	Rs. 6,395-2-10

According to the details, the total outstandings under debits and credits work up to Rs.6,522-2-7 and Rs.167-11-9 respectively including Rs.243-7-3 Dr. and Rs.27-6-0 Cr. for which details are not available. The net unadjusted debit will then be Rs.6,354-6-10 as against the ledger balance of Rs.6,395-2-10. The difference of Rs.40-12-0 is made up of (1) Debit classified by the State Huzur Treasury in January 1935 instead of to the electrical department 45-12-0

(2) Credit - Amount credited under Miscellaneous unclassified items in the accounts of the District Treasury. Kolar for March 1933 and classfied under this head as per classification furnished by the Pension Section (to be adjusted) 5--0-0

Net Rs.40-12-0

The outstandings include a sum of Rs.3,898-9-7 paid to men of the Mysore Army in the field as advance remaining unadjusted in this office accounts and the Chief Commandant was addressed to furnish particulars of recovery to effect adjustments. As the information received was incomplete further details are awaited. Out of the balance, except a sum of Rs.326-5-0 which relate to a withdrawal of a credit already afforded by the Accountant General in his accounts for March 1928 which is being traced and another sum of Rs.1,432-13-0 proposed to be debited to the service head 2 Mysore Lancers for which orders of Government are awaited, the other items being minor sums debitable to the service

service head of account the Chief Commandant has been addressed to propose heads of account to which they may be finally charged (vide letter No.466/Mily. dated 30-10-36) and his reply is awaited.

Comptroller.

KR)

Review for 1935-36

"Obsolete head - Advances for Boundary marks before July 1917.".

Dr. 13,891-2-2.

The balance under this head as per broad sheet is Rs.11,175-4-6 and the difference of Rs.2715-13-8 relates to transactions of over 30 years.

There are no reccveries during the year under review.

The Demand, Collection and Balance statements have not been yet received from all the Districts and reminders have been issued to the Districts from which the statements have not been received.

From the D.C.B. Statements so far received, it is seen that the balance shown in the statement does not agree with the balance in the broad sheet. No details are available and all attempts to trace the difference have so far proved futile.

On receipt of all the D.C.B. Statements further action will be taken for the adjustment of the several differences.

✓

Comptroller.

S.S.

2

REVIEW OF BALANCES.

XXV - Krishnarajasagara Hydro-electric and Irrigation Works.

1. Electric Works.

(i) Power - Working Expenses.

v. SUSPENSE.

Electrical Department
Demands Recoverable.
Dr. Rs 6,426- 1- 2

Opening Balance	-	Rs 2,509-15- 3
Debits during the year.		" 13,225-12-11
		15,735-12- 2
Credits during the year.		9,309-11- 0
Closing Balance.		6,426- 1- 2

The ledger balance as per Sectional Officers' accounts amounts to Rs6,426-4-2 resulting in a small difference of 0-3-0, which is being traced.

The outstandings are analysed as follows:-

Year.	No. of Items.	Amount.
1932-33	1	44- 0--0
1933-34	-1	-38- 8-10
1934-35	9	702- 6-10
1935-36	.	5,718- 6- 2
	T o t a l.	6,426- 4- 2

The overdue amounts are being reported to Govt. in the periodical objectional Items Statement.

N. Srikantia
Financial Assistant to C.E.E.

BR-KSN-BLD-Almr.

REVIEW OF BALANCES FOR 1935-36.

Stores and Suspense Balances - Electrical Department, under 38 - K.R.S. Hydro-electric and Irrigation Works (ii) Hydro-electric works.

Dr. - Rs24,04,523-12- 5

1) This balance comprises of the Suspense Account balances as noted below:-

Stock.	-	Rs24,50,064-11- 3
Electrical Department Demands Recoverable.	-	Rs 3,09,443- 5- 6
		Rs27,59,508- 0- 9

Deduct credit balance under Stock Purchases Rs3,49,423- 3- 4

-do- Demands payable. " 5,561- 1- 0) 3,54,984- 4- 4

Net Balance. Rs24,04,523-12- 5

The balance under "Stock & Suspense" shown under Finance and Revenue accounts amounts to Rs23,39,132. Action is being taken to reconcile the difference of Rs65,39[illegible]-12-5.

2) Stock. - Dr. Rs24,50,064-11- 3

The above balance is the aggregate of the balances under the sub-head of stock as noted below:-

(a) Stores (Stock Materials)	-	Rs21,62,293-15- 0
(b) Stock Incidentals.	-	1,77,843-15- 3
(c) Stock adjustments.	-	79,220- 0- 1
(d) Manufacture of Electric Transformers.	-	31,938-13- 6
(e) Work-shop.	-	-849- 3- 0
(f) Manufacture of Water Heaters.	-	-382-13- 6
	Total.	Rs24,50,064-12- 3

The transactions for the year were as follows:-

Opening Balance.	-	Rs24,82,077-15- 0
Receipts during the year.	-	25,85,981-15-10
	Total.	Rs50,68,059-14-10
Issues during the year.		26,02,401-14- 3
Closing Balance.		Rs24,65,658- 0- 7

The difference of ₨15,593-4-4 between the account and schedule Balances will be traced and reconciled.

(a) Stores. - Dr. ₨21,62,293-15-11

The above balance represents the value of the materials in Central Stores, Sectional and Sub Stores and is distributed in the sections as noted below:-

(1) Head Quarters Section, Central Laboratory and six sub-stores in Bhadravati.	-	₨6,68,039- 8- 7
(2) Sivasamudram Section including two sub-sections.	-	6,14,849-13- 4
(3) Bangalore including six sub-sections.	-	2,07,271- 9- 1
(4) Mysore -do- four -do-	-	4,04,995- 6- 9
(5) Kolar Gold Fields -Five -do-	-	1,78,125- 9-10
(6) Kankanhalli -do- two -do-	-	89,012- 0- 4
Total.		₨21,62,293-15-11

The balance shows a decrease of ₨14318-11-11 due to issue of materials for certain new construction works and to the absence of any conspicuous return of material like last year under the work of dismantling Cauvery-Mettur Line.

The account balances have been reconciled with the individual ledger balances shown by the Sectional Officers except for a small difference of ₨428-7-2 which will be traced and reconciled during this year.

The Stores of the department have been counted and certificate of counting given by the Departmental sectional Officers in detail in all sections and sub-sections during the year as per standing orders and difference statements are being examined.

The above balance also includes the value of obsolete and unserviceable materials costing about ₨2,62,752

and their disposal is being arranged for by the Chief Electrical Engineer.

(b) Stock Incidental. - Dr. Rs1,77,843-15-3 ✓

This head of account is debited with the several kinds of charges incidental to the transport of stock materials to stores and the maintenance thereof, and credited with a certain prescribed percentage on the value of the materials issued to works from stores. The above balance works up to 8.22% on the total value of stock materials at end of June 1936, against 5% fixed on all materials except Baliga poles, in which case 25% is being charged.

(c) Stock adjustment account - Dr. Rs79,220-0-1 ✓

The above balance represents the difference between the Book value of obsolete and unserviceable stock materials disposed of and that realised awaiting order of Government for write off and adjustment.

(d) Manufacture of Electric Transformers. -
Dr. Rs31,938-13-6

The manufacture operations continued during the year and the transactions were as follows:-

Opening balance	-	Rs57,634- 6- 0 ✓
Debits during the year	-	53,177- 5- 4 ✓
Total.		1,10,811-11- 4 ✓
Credits.	-	78,872-13-10 ✓
Closing balance.	-	31,938-13- 6 ✓

The actual value of stock on hand as counted on 30th June 1936 was Rs28,602-10-1 and value of transformers in the course of construction was 10,657/- aggregatin to Rs39,259-10-1 as against the sum of Rs31,938-13-6, arrived at as per accounts. The difference of - -Rs7,320-12-7 will be traced, and adjusted during the current year.

During the year 256 transformers of different capacities were manufactured as against 141 of last year.

) Work-shop. - Dr. Rs -849-3-0

The above balance represents the value of goods taken to stock but remaining unadjusted under this account in several workshops maintained by this department in several sections.

(f) Manufacture of Water Heaters. - Dr. Rs -382-13-6

The operation of manufacturing water heaters in this department was commenced in the month of September 35 as per orders of Government and the transactions under this are as follows:-

Opening balance-	-	-
Debits.	-	1,607-10- 6
Total.		1,607-10- 6
Credits.	-	1,990- 8- 0
Net.	Rs	-382-13- 6

This closing balance represents the higher value of water heaters sent to Stores.

Electrical Department Demands Recoverable.

Capital - Dr. Rs3,09,443- 5- 6 ✓

The transactions during the year were as noted below:-

Opening Balance.	-	Rs1,09,838- 8- 8 ✓
Debits during the year.	-	4,63,448-10- 1 ✓
		5,73,287- 2- 9 ✓
Credits during the year.	-	2,63,974- 7- 3 ✓
Closing Balance.	-	Rs3,09,312-11- 6 ✓

whereas the closing balance as per Sectional Schedules works upto Rs3,09,313-12-6. The small difference of 1-1-0 will be traced and adjusted during the year.

Analysed by years the outstandings were as follows:-

Year.	No. of Items.	A m o u n t.
1920-21	1	Rs 25,573- 6- 9
1929-30	1	5- 3- 0
1930-32	3	2,664- 8-10
1931-32	2	18- 0- 0
1932-33	6	1,194- 8- 0
1933-34	4	76-14- 0
1934-35	35	1,684- 8- 9
1935-36	192	2,78,096-11- 2
	Total.	Rs3,09,313-12- 6

The item relating to 1920-21 refers to a portion to the decree amount due from One Bacha Sahib & Sons and as the whereabouts of the party and his assets could not be traced the question is pending final orders of Government. The Sectional Officers are being reminded to take needful action regarding the other items.

4) Stock Purchases. - Cr. - 3,49,423-3-4.

The transactions during the year were as follows:-

Opening balance	-	1,49,673- 4- 7
Credits during the year.	-	13,20,920-14- 0
		14,70,594- 2- 7
D e b i t s.		11-21,170-15- 3
Closing Balance.	-	3,49,423- 3- 4

The actual closing balance as per the Sectional ledgers is Rs3,49,511-12-6 resulting in a net difference of Rs88-9-2 which will be traced and adjusted. This balance represents the amounts due to suppliers for materials purchased and taken to stock.

The outstandings analysed by years were as follows:-

Year to which relate.	No. of items.	Amount.
1929-30	One	28- 8- 0
1932-33	7	2,261- 8-11
1933-34	25	5,186- 9- 7
1934-35	38	9,272- 10- 3
1935-36		3,32,762- 7- 9
Total.		Rs3,49,511-12- 6

emands Recoverable.

Cr. Rs5,561- 1- 0

This balance represents mostly the amounts due to Railway Departments on account of credit notes issued by the departmental officers towards railway freight on materials supplied to the Department. The transactions for the year were as follows:-

Opening balance	-	Rs 5,094- 6- 6
Credits during the year		34,327-13- 0
		39,422- 3- 6
Debits during the year.		33,861- 2- 6
Closing balance.		5,561- 1- 0

The balance agrees with the ledger balances of the Sectional officers.

K. Srikantiah
Financial Assistant to C.E.E.

HVS-KSN-BLD-AInr.
21-1-1937.

In reply please quote reference
to No. 807/Books Enc file of sdto.

FINANCIAL BR 2374 16 JAN 1937 CENTRAL REGISTRY

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

13th January 193 7.

FINANCIAL SECRETARY 16 JAN. No.

FROM

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

TO

Rajaseva Nipuna
S. SHAMANNA, ESQ., B.A.,
Financial Secretary to the
Government of Mysore, Bangalore.

SIR,

In continuation of this office letter No.748/Books dated 22-12-36, I have the honour to forward herewith, a second batch of the Review of Balances for 1935-36, in respect of heads detailed in the enclosed statement.

The reviews in respect of the remaining heads are being compiled and will be sent shortly.

I have the honour to be,
Sir,
Your most obedient servant,

A. N. Raghavachar

COMPTROLLER.

List of Reviews sent to Government in this office letter No.807/Books dated 13-1-1937.

---

1. Contribution by District Boards or Railway Companies for construction of Railways.

T.Unfunded Debt

2. 5 (b) State Provident Fund
3. " (C) Industrial Department do
4. " (d) Military Provident Fund
5. " (e) Railway Department Provident Fund
6. " (g) Electrical Department do
7. 7.Tumkur District Board Railway Cess Deposits.
7A. 5(h) Sandal Oil Provident Fund

U.Reserve Funds.

8. 8(1) General Reserve of the Soap Factory

9. " (d) Railway Depreciation Fund

10. " (e) K.G.F. do

11. " (g) Sandal Oil Factory do

12. " (h) Creosoting Plant Depreciation and General Reserve Fund

13. " (i) Soap Factory Depreciation Fund

14. " (j) Sri Chamarajendra Water Works do

15. " (u) Porcelain Factory do

V. Local and Other Funds

16. 9. District Funds - General

17. do Bangalore

18. do Tumkur

19. do Mysore

20. Irrigation Cess Funds - General
do Bangalore
do Kolar
do Shimoga
do Kadur
do Chitaldrug
do Mysore
do Hassan.

21. 10(b) Mysore City Improvement Trust Funds.

22. 11(1)(a) Muzrai Institution Funds
23. " (b) Institutions under Palace Management
24. " (c) General Muzrai Funds do
25. " (d) Muzrai Establishment do
26. " (e) do Scholarships do
27. " (f) Chatram Savings Fund.

28. 11 (11) Gumbaz Fund

29. 12 (b) Military Clothing Allowance Fund

30. " (c) Mysore Lancers Sporting Fund

31. 13 Mysore University Fund

32. 14 (d) Architect fee fund

33. 14 (e) Contribution to Red Cross Society

W. Deposits

34. 15(a) Revenue Deposits

35. " (b) Judicial do

36. " A(1) C.T.S. Workshop Deposits

37 " (ii) Central Industrial do

38. " (iii) Soap Factory Deposits

39. " (vi) Silk Filature Deposits

40. " (vii) Iron Works do

41. " (x) Porcelain Factory Deposits

(xi) Mysore Silk Weaving Factory Deposits

42. (a) Weaving Section

43. (b) Dyeing and Finishing Section

44. (xiv) Deposits on account of sale of articles by T.C.relating to Private parties.

45. (xv) Kerb Stone Deposits

46. (xvi) Chrome Mines Deposits

47. Industrial and Testing Laboratory Deposits

48 (xix) Mysore Spun Silk Mills Deposits

49. (xx) Mysore Paper Mills Deposits

50. (xxi) Govt Electric Factory Deposits

51. (xxii) Sale proceeds of Mysore Emporium at Bombay

52. 17 (c) Railway Deposits

53. " (d) Forest Deposits

54. " (e) Military Deposits

55.19 (11) For other purposes

56. " (g) Shimoga District Board Cess Collections

57. " (k) Share of cess on Forest Revenue creditable to District Funds

58. 19(m) Ayurvedic Pharmacy Fund

59. (q) Unani do

60. r(v) Grant by the Overseas Potash Export Co., Ltd. Calcutta for conducting experiments in regard to potash requirements of Sugarcane

61. 19(b) Share of entertainment Tax due to Local Bodies

62. 19(s) The Viceroy's Earthquake Relief Fund Bihar and Quetta

W.(a) Advances

63. 20(a) Cost ~~of~~ price of Arrack

64. (b) Cost price of opium

65. (c) do Ganja

66. 21 (a) C.T.I Workshop Advances

67. " c(ii) S.O.F. Working Expenses

68. " C.I. Workshop Advances

69. " L.(ii) Soap Factory Advances

70. " e(iii) Weaving Factory Advances

71. " l(viii) Porcelain Factory Advances

72. " (xi) Mysore Silk Weaving Factory (a) Weaving Section Advances

73. " do (b) Dyeing and finishing section

74. 21 Industrial and Testing Laboratory Advances

75. 21 (g)Advances to Silk Filature

76. 21 (h) Iron Works Operation Account

77. (i) Advances to ryots for growing sugar canes in Irwin Canal area

78. (j) Advances for growing sugar cane on Govt lands in the Irwin Canal area

79. (k) Advances for the manufacture of Electrical materials

80. 22(b) Forest Advances prior to July 1918

80A. " Charges by P.W.Officers for works recoverable from ryots under Tank Maintenance Rules prior to July 1918

81. Advances to ryots by Civil officers for ~~each~~ earth work to minor tanks

82. 22 (g) Charges by P.W.Officers for excavating and opening hikkels under Irwin Canal

83. (h) Advances to piecework contractors in Malnad Divisions

84. (i) Advances for the collection and preparation of Sandalwood and purchase of Inam wood.

85. 23(a) O.B.A.(k) Railways

86. " (b) Advances for the purchase of bicycles and motor vehicles

87. " (c) House building and purchase advances

88. " (f) Advances for weights and measures

89. 23 (k) Advances to Village Panchayets for acquiring land for village extensions

90. " (c) Advances for the working of Badanval Spinning Circle

91. " (j) Advances for the working of Chrome mines by Govt Agency

92. " (m) Advances on account of kerb stones

93. 24((c) Recoveries of service payments

94. " (f) Cheque Suspense

95. " (u) Cash bonus on Fixed Deposits tendered for conversion into 4% State Loan Bonds

96 24 (j) Railway Expenditure payable by Iron Works

97. " (o) Accrued interest on 5½% State Loan bonds issued under the Advance Scheme

98. " (u) do 3½% do

W.(c) Departmental Balances

99. 25 (a) Forest

100. 25 (b) Railways

X. Loans

101. 26(c) Land Improvement loans (New Rules)

102. " (d) Takavi Loans (New rules)

103. 28(b) Loans to Agricultural Banks

104. 30(b) Loans to Restoration of Tanks

105. 1 (e) Advances to Government servant for purchase of 5½ S.L. ~~xxxx~~ Bonds 1938

106. (f) do do 5% S.L.Bonds of ~~1944~~ 1955

107. (g) do do 3½% do 1951-58

Y. Remittance

108. 32 (e) P.W. Bills Payable

109. 33(a) Inter-Divisional Transfer (Old) Railways

110. (New) do

111. 33 (d) Items adjustable by Civil

112. 34 (ii) Remittances from Civil ~~x~~ to Railways

113. 34 (iv) Items adjustable by Railways

114. 35 (i) Remittance to civil from Education Department

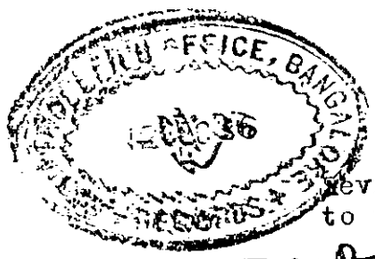
115. " (iii) Items adjustable by Civil Department

116. 36 (iii) Items adjustable do

117. 36 (iv) Items adjustable by Electrical Department

Obsolete Heads

118. Special Industrial Advances (old)



Review of Balances under the heads pertaining to the Railway Department on 30th June 1936.

.....

233.3 1. Contribution by District Boards or Railway Companys for construction of Railways.

Closing Balance. (Cr) Rs.24,50,203-10- 6.

The above Closing Balance of the Railway Ledger agrees with that of the Civil Books. It is made up as under :-

K.D.Railway.	Rs.13,81,513- 1- 7.	Represents the amount of capital contributed by the District Board, Kolar, for the Construction of the K.D.Railway.
B.C.L.Ry.	6,95,765-10- 5.	do by the B.C.L.Ry. Co. Ltd. for the Construction of the B.C.L.Ry.
S.A.Railway.	3,72,924-14- 6.	do contributed by the District Board, Shimoga for the construction of S.A.Railway.

....

Review of Balances as on 30th June 1936.

T. Unfunded Debt

5 (b) State Provident Fund

		As per Treasury statement	As per General Ledger
Opening balance on 1-7-35		Rs.17,81,875--9--5	17,81,032--4--4
1. Add credits to the Fund during the year on account of subscriptions and repayment of advances:-			
(a) Subscriptions	~~Rs.2,84,958--3--6~~ 2,85,083-12-6		
(b) Repayment of advances	1,74,678-12--6	~~5,32,911--0--0~~ 5,33,062-9-0	~~4,80,698-1--9~~ 4,80,249-10-9
(C) Interest for 35-36.	73,300--0--0		
Total		Rs ~~23,14,786--9--5~~ 23,14,938-2-5	~~22,61,130--6--1~~ 22,61,281-15-1
2. Deduct			
Debits during the year on account of withdrawals:-			
Permanent	2,77,750-15-5		
Temporary	1,71,054--0-0	Rs 4,48,804-15--5	3,95,449--0--5
Closing balance		Rs ~~18,65,981-10--0~~ 18,66,133-3-0	~~18,65,681--5--8~~ 18,65,832-14-8

The excess of Rs.300-4-4 of the treasury figures over the General ledger is due to wrong debits and credits in treasury accounts to the extent of Rs.588-7-7 and Rs.288-3-3 respectively and action is being taken for their adjustment. The balance in the general ledger is also being ~~reconciled~~ reconciled with the totals of detailed District ledgers.

Comptroller.

24/11

Review of Balances for 1935-36

T. Unfunded Debt

5(c) Industrial Department Provident Fund

Rs. as. ps.

Cr. 49,512-10-4

The balance at credit of the above account in the books maintained by the Director of Industries and Commerce, Bangalore, is Rs 44,792-15-0 as against the ledger balance of Rs 49,512-10-4. The difference of Rs 4,719-11-4 is made up of the following:-

Deduct:-

(1) Excess credit during Jan.36 (Insurance Premium wrongly credited to Insurance Industrial Provident Fund)	Rs 5- 3- 0	
(2) do June 1936 (Military fund wrongly credited to Industrial Provident Fund)	3-13- 4	
(3) do due to wrong posting of figures in the detail books.	4,509-14- 0	
(4) Withdrawals during May 1936 not appearing in our accounts	274- 0- 0	
(5) Excess credit on account of interest	1-11- 0	
Total A.		4,794- 9- 4

Add:-

(6)	Credits during Nov.1935 omitted in our accounts	Rs.	22- 3- 0
(7)	do February 1936		25- 0- 0
(8)	do April "		25- 0- 0
(9)	do do		2- 3- 0
(10)	do June 1936		0- 8- 0
	Total B.		74-14- 0

Difference (A-B) = Rs 4,719-11-4

Out of the above items, item Nos. 2, 3, 4, 7, 7 and 8 have been since adjusted during November 1936.

The other items will be verified and adjusted.

H.V. Venkataramana Iyengar 4/37

for Comptroller

Mys 4/11/37

Review of Balances for 1935-36.

T. Unfunded Debt

5. Insurance and Provident Fund

(d) Military Provident Fund

Balance Cr. Rs.3,74,913-7-8

A combined subsidiary register and Broad sheet is maintained in this office and the individual ledger accounts of the fund are maintained in the Chief Commandant's office. The aggregate balance of the ledger accounts is stated by the Chief Commandant to be Rs.3,71,072-1-9. In accordance with letter No.G.3704/Mily.71-34-2 dated 12-11-35 from Government who ordered that efforts should be made for the reconciliation of the large variations between the two sets of figures, the Chief Commandant has been addressed in this office letter No.286/Mily. dated 31-8-36 to furnish the figures for each month so that they may be further examined, and his final reply is awaited.

The closing balance according to the subsidiary register of this office is Rs.3,76,524-7-11 and the difference of Rs.1,611-0-3 between this amount and that of the ledger is explained below.

A. Difference between the Broad sheet., and the ledger as explained in the review for 1930-31	1,859--7-8	
Less difference for 1929-30 adjusted during 1931-32	41-12-0	
Net		1,817-11-2

B. Credits not incorporated into the ledger.

(1) Recoveries effected in the pay bills of Kunigal Stud Farm for October 35	3	
	8--0-0	
Hesserghatta Grass Farm for December 1935	2--0-0	
(2) Total credits for June 36 relating to S.H.Treasury	4794-0-0	
Deduct, amount wrongly taken as credit	284-2-0	
	4509	9
	4503-14-0	
Balance adjusted in the accounts for November 1936		4514-14-0

4,514-14-0

C. Debits not taken to the ledger

(1) Amounts adjusted towards dress and other dues in refund bills left out of account 43--1-1

(2) Uncashed bills at the end of the year
May 1936 43-5-6
June " 1059-7-3
-------- 1102-12-9
--------- 1,145-13-10

Deduct

(i) Amount adjusted in excess in July 31 (to be adjusted after verification) 5-11-3

(2) Amount of pay bill relating to State Life Insurance Fund wrongly debited by S.H.Treasury in March 1936 54--0-0
------- 59-11-3

C. Net 1,086--2-7

A B S T R A C T.

Less A 1,817-11-2 } (B) 4,514-14-0
& C 1,086--2-7 }
---------- 2,903-13-9 A & C

Net difference 1,611--0-3

A Rghavaiah
Comptroller.

SVA
4/1/37

KR)

2. 5 (a) State Railway Provident Fund.

Closing Balance. (Cr.) Rs.15,90,500-2-1.

The above figure as per Railway Books agrees with that appearing in the Comptroller's Books. There is, however, a difference of Rs.72-15-5 between the Railway Ledger figure and that as per Detailed Registers maintained in the Provident Fund Section which relates to the years prior to 1927-28. Action is being taken for its adjustment.

P V [illegible]
25 11 36

T. Unfunded Debt.
5. Insurance and Provident Fund.
(g) Electrical Department Provident Fund

Cr. Rs.7,85,101-0-9.

The above balance is comprised of Rs.6,95,837-5-2 under Regular Establishment and Rs.89,194-0-7 under Work Establishment.

The total individual balances as per ledgers work up to Rs.7,85,063-12-5 after the adjustment of a sum of Rs.1-5-0 out of the difference of Rs.2-5-0 mentioned in last year's review, as against the correct account balance of Rs.7,85,031-5-9. The difference of Rs.32-6-8 between the individual and account balance was since traced and adjusted in the year 1936-37. The difference of Rs.69-11-0 between the account balance and the general ledger balance shown above is found on verification with the Comptroller's books to be due to adjustment of this amount in October 1935 direct in the ledger without intimation to the department for effecting necessary adjustments in the individual accounts. Action is being taken for its adjustment.

The individual balances to end of June 1936 have been intimated to the parties concerned.

H. Srikantaiya

HVS-BR-KSN-BLD-KS. Financial Assistant to C.E.E.

Review of Balances for 1935-36.

C.D.Heads

T.Unfunded Debt

5. Insurance and Provident Funds

(b) Sandal Oil Factory Provident Fund.

Cr. 72,114-10-9.

The balance according to the Balance sheet of the concern as on 30-6-1936 is Rs.69,264-4-9. The difference of Rs.2,850-6-0 is made up of the following extra credits in the books:-

(1) Portion of provident Fund subscription during October 1935 not taken by the concern (vide T.E.56/S.P.F. of January 1936 for Rs.275-7-0) 0--7--0

(2) Provident Fund amount of Mr. M.Nagesha Rao taken by the concern in the accounts for 1936-37 (Vide T.E.174/IAD. of June '36 Final) 2849-15-0

2,850-6-0

for Comptroller etc.

Tumkur District Board Railway Cess Deposits.

Credit balance Rs. 57,425-13-2

This represents the amount at credit of Tumkur District Board Railway Cess Deposit on 30-6-1936 and agrees with the balance in the broad sheet.

There is a difference of Rs.26,267-7-1 between the balance as booked in the ledger of this office and that Viz., Rupees 83,693-4-3 shown in the statement received from the District Board, Tumkur and this is due to the adjustment of expenditure incurred by the Public Works Department on District Board Works debitable to this head in the accounts for June 1936, but omitted to be included in the statement of the District Board.

The ledger balance is intimated to the President, District Board and his acceptance has been called for.

Comptroller.

Review of Balances 1935-36

U. Reserve Funds

8 (i) General Reserve of the Soap Factory — Rs 1,08,886- 0-5 Cr.

The balance as per Provisional Balance Sheet as on 30-6-36 is		1,11,368- 1-8
The difference of Rs 2482-1-3 is explained below.		2,482- 1- 3
Debits in Government Books not responded in the Factory Books	3,871- 5- 3	A
Less amount of D.C. Bill for November and December 35 of Bitumen Section wrongly classified in the Books of this office under Soap Factory Deposits -- instead of Soap Factory General Reserve. Since rectified in October 1936	- 1,389- 4- 0	
	2,482- 1- 3	

A. The Superintendent, Government Soap Factory has been furnished with the details and their incorporation in the Final Accounts for 1935-36 will be watched.

✓

H.V. Venkatarama Iyengar
Comptroller.
4-1-37

3. 8 (d) Railway Depreciation Fund.

Closing Balance. (Cr) Rs.9,21,727-12- 6.

The above figure is as per Railway Ledger and it agrees with that of the Comptroller's Books.

Review of Balances for 1935-36

8. Depreciation Funds

(f) Kolar Gold Fields Water Works Depreciation Fund

---

1. The transactions of the fund during the year were as under:

Opening balance	...	Rs 6,58,673- 7- 9
Credits during 1935-36		42,509- 0- 0
Total		Rs 7,01,182- 7- 9
Debits during 1935-36		3,878- 8- 1
Closing balance	...	Rs 6,97,303-15- 8

2. The above balance as per Broad Sheet agrees with the balance in the ledger. This balance has been advised to the Bureau of Sanitary Engineering

T. Lingamurthi
for Comptroller

Review of Balances for 1935-36.

U. Reserve Funds

(8) (9) Sandal Oil Factory Depreciation Fund

Cr. 7,02,299-13-9

This figure agrees with the balance in the books of the concern as on 30-6-36 and Balance sheet as on 30-6-36.

Comptroller.

U Reserve Funds
8 Reserve Fund -
(h) Creosotings Plant audgeneral
Depreciation Reserve Fund

Balance Cr Rs. 95,069-15-3.

The Broad Sheet balance agrees with the Ledger balance. No amount has been transferred to the credit of this Fund during the year under review. The Chief Conservator of Forests has been addressed to intimate acceptance of the balance with reference to the Departmental books.

R.R

P. Sivaramakrishna
COMPTROLLER.

Review of Balances for 1935-36.

U.8. Reserve Funds

(i) Soap Factory Depreciation Fund

Cr.Rs.84,837-13-11

This represents the total amount of depreciation charges on Fixed Assets of the concern to end of 30-6-1935 investigated with Government and agrees with the figure shown in the Balance sheet as on 30-6-1936.

for Comptroller.

Review of Balances for 1935-36

8. Depreciation Funds

(j) Sri Chamarajendra Water Works Depreciation Fund.

The balance as per Broad Sheet is Rs 2,37,305 and this agrees with the balance in the ledger.

2. The fund was constituted in 1933-34 and the balance represents the accumulated credits, no expenditure having been incurred during these years.

for Comptroller

A.b.
8/37

CV

Review of Balances for 1935-36.

U.8. Reserve Funds.

(k) Porcelain Factory Depreciation Fund.

Cr.Rs.4,666-10-0

This amount represents the amount of contribution to the Fund for the year 1933-34 and agrees with the figure shown in the audited balance sheet as on 30-6-35.

Comptroller.

Review of Balances 3-36

9 District Funds General

Rs 5,958- 2- 1 Cr.

There are no transactions under this head during 1935-36 and the balance is running from 30-6-1932. The amount - - represents the balance under the old head "District Funds" to be apportionned among the several Districts if it is found to relate to District Fund transactions; otherwise it has to be credited to ~~general~~ Government account and the head closed.

Comptroller.

PA

Review of Balances under District Funds,
Bangalore District for 1935-36.

The balance under the above head on 30th June 1936 is as follows:-

Cr as per plus & Minus memo	Rs.42,391	10	11
As per ledger	41,490	0	1
Difference plus & minus memo	901	10	10

A difference of Rs.1348-9-4 relating to years prior to 1st July 1922 still continues.

Reduction in the amount is due to under-mentioned items adjusted in June 36 Final accounts not having been included in the plus and minus memo by the Treasury.

i. Rs.437-8-0 being rent at Rs.7/- p.m. which was due for the Coronation Hall at Magadi from Special 1st Class Magistrate, Closepet, to the District Board.

ii. Rs.9-6-6 amount of Land revenue etc., paid by adjustment by the Agricultural Department towards lands belonging to Ramakrishnapura Patasala for 1935-36.

The cause for the difference is being traced.

COMPTROLLER.

R.R

Tumkur District Funds. -

Opening balance.	5,711-12-1.	Credit balance as per ledger.	8,823- 3-4
Receipts.	2,33,629-15-4		
	2,39,341-11-5	Credit balance as per Broad Sheet.	6,729- 7-7
Debits.	2,30,518- 8-1		
Balance.	8,823- 3-4	Difference.	2,093-11-9

The difference of Rs.2,093-11-9 pertains to the period prior to 1930-31. There is a difference of Rs.110-9-11 between the balance in the plus and minus memo received from the treasury and that in the broad sheets and this also relates to previous years. The cause of these differences is under investigation. The acceptance of the balance by the President, District Board, has been called for.

Comptroller.

S.S.

2.1.37

Review of Balances for 1935-36.

District Funds, Mysore

Cr. 3,41,739-1-3.

The balance as per Treasury plus and minus memo at the end of the year 1935-36, is Rs.3,41,308-0-3 and the same has been accepted by the President, District Board Mysore in his No. A' Dis.C.218/36-37 dated 1-9-1936. The difference of Rs.431-1-0 between the ledger balance and that of the treasury is due to the following items:-

(1) Difference prior to July 1928		— 1,340-13-8
(2) October 1930		— 0--4-0
(4) January 1933		+ 0--0-8
(4) January 1933 (less debit in Treasury Accounts)		+ 885--0-0
(5) June 1933	-do-	+ 25--0-0
		431--1--0

(1) This difference relates to a period prior to 1927-28 and is under verification with reference to the figures in the T.A.Mis.

(2) and (3) (4) and (5) These items have to be adjusted in the Treasury accounts and the Deputy Commissioner, Treasury Department, Mysore has been asked to adjust them very early in this office No.7/Mys. dated 13-12-1936.

P. Lingaraja Urs
for Comptroller.

KR)

Review of Balances 1935-36

9. Local Funds

(j) Irrigation Cess Funds - General

Balance Nil

There are no transactions under this head as the percentage contribution from the Irrigation Cess Fund has been stopped. (Vide G.O.No.R.7821-33/LR 385-29-4 dated 5-6-30)

(k to v) District Irrigation cess Fund

Cr. 77,938-11-10

The ledger balances under District Irrigation Cess Fund (Rs.77,938-11-10) agree with those in the subsidiary registers maintained.

The debit balance in the case of Tumkur District has been slightly increased and those of Chitaldrug and Mysore Districts reduced during the year under review as detailed below.

	1934-35	1935-36
Tumkur District	17,632-15- 4	22,602- 7- 9
Chitaldrug	6,471- 2- 9	2,348-14- 2
Mysore	45,731- 4- 4	37,971-14- 0

The closing balance of the several Districts are as detailed below.

	Dr.	Cr.
Bangalore District		16,475-15- 7
Kolar		6,523-11- 5
Shimoga		1,15,521-13- 1
Kadur		1,304-14- 3
Hassan		1,635- 9- 5
Tumkur	22,603-7-9	
Chitaldrug	2,348-14-2	
Mysore	37,971-14-0	
Total	62,923- 3-11	1,40,861-15- 9

Acknowledgment of balances from the Deputy Commissioners are awaited.

Comptroller

Review of Balances for 1935-36.

10. Municipal City Improvement Trust Funds.

(b) Mysore City Improvement Trust Fund

Cr. Rs.84,941-14-9

Opening Balance	Rs.47,691--2--3
Credits during the year	1,42,559--8--9
	1,90,250-11--0
Debits during the year	1,05,308-12--3
Closing Balance	84,941-14--9

The balance as per accounts of the Trust Board at end of June 1936 was Rs.56,871-13-9 resulting in a difference of Rs.28,070-1-0 due to the following reasons:-

Ledger balance	Rs.84,941-14--9	
Add amounts omitted to be taken to account by the Treasury	1,163--7-11	Adjusted in July 36 under correspondence
	12-14--0	
Total as per Treasury certificate.	86,118--4--8	

Deduct-

~~Charges~~ Cheques issued but remained uncashed	29,932--1--2
Amount received in Treasury but taken to Boards account in July and Agust 1936	430--8-10
Net	55,755-10--8
Add cash in chest and imprests. etc	1,116--3--1
Balance as per Boards account.	56,871-13--9

for Comptroller

Review of balances for 1935-36.

11(i) Muzrai Funds
(a) Muzrai Institution Funds

Cr Rs.11,81,542-3-11.

The balances by districts as on 30th June 36 in the ledger accounts maintained in this office are noted below. These have been communicated to the Muzrai Commissioner for acceptance.

Districts.		Balances as on 30-6-36.
S.H.Treasury	...	Rs.62,583 8 4
Bangalore	...	1,11,241 15 6
Kolar	...	1,13,800 1 6
Tumkur	...	1,29,485 9 3
Shimoga	...	1,63,206 7 11
Kadur	...	83,190 9 4
Chitaldrug	...	94,462 11 6
Mysore	...	3,10,450 10 11
Hassan	...	1,13,120 9 8
	...	
Total	...	11,81,542 3 11

The Muzrai Commissioner has also furnished the annual statements of receipts, payments and balances for 1935-36 in respect of the following Districts, ~~are~~ here under verification:-

1. Bangalore (Except Bangalore Taluk),
2. Kolar
3. Tumkur
4. Shimoga (except from Taluks)
5. Kadur
6. Chitaldrug
7. Hassan

The statements of other Districts and taluks are separately called for. The statements of Head quarter institutions have been returned duly verified with remarks.

In this office letter No.273/B.11 dated 12-11-1934 an acceptance of balances as on 30th June 1934 was called for from the Muzrai Commissioner and he has replied in his letter No.769/34-35 dated 31-12-1934/4-1-1935 that the balances communicated to him have been noted by him.

M.V. Venkatarao

for DEPUTY COMPTROLLER

Review of balances for the year 1935-36

11 (i) Muzrai funds

(b) Institutions under Palace Management

Cr. 21,059-0-7

Detailed accounts for each institution both major and minor are maintained in the Huzur Secretary's Office. In the audit office only one consolidated account for all institutions is kept. The balance according to the broad sheet at the end of June 1936 is Rs.21,059-0-7 and agrees with the general ledger and it has been accepted by the Huzur Secretary in his letter No.3405/29/10 dated 27-10-1936.

H.V. Venkatakrishna Iyengar
for Deputy Comptroller.

✓

Review of balances for the year 1935-36

11 (i) Muzrai Funds

(c)	General Muzrai Funds	Cr. 17,135-11-7
(d)	Muzrai Establishment Fund	Cr. 8,165-8-2
(e)	Muzrai Scholarship fund	Cr. 316-5-9
(f)	Chatram Savings fund	Cr. 28,511-4-8

The balances according to broad sheet agree with those in the general ledger. The acceptance of the Muzrai Commissioner for the balances has been called for and is awaited.

for H. V. Venkata Rama Iyengar
Deputy Comptroller.

✓

by 21/3-7

Review of balances for the year 1935-36

11 (i) Muzrai funds

(ii) Gumbuz funds

Rs.

Cr. 5315-15-0

The balance according to Muzrai Broad Sheet and general ledger is Rs.5315-15-0 which has been communicated to the Assistant Commissioner, French Rocks Sub Division and accepted by him in his letter No.G.84/36-37 dated 12th December 1936.

H. V. Venkatarama Iyengar

for Deputy Comptroller.

2/37

V. Local and Other Funds.

12 Military Funds.

(b) Military Clothing Allowance Fund.

Cr. Rs.45,256-14-1.

The balance according to the combined Subsidiary Register and Broad Sheet maintained in this office is Rs.45,289-14-1.

The difference of Rs.33/- is due to the following credits not incorporated in the Books.

1. Amount deducted in the Supplemental pay bill of the Mysore Horse adjusted wrongly by credit to Stores Suspense in October 1935 (under verification)	0-1-0
2. Amount credited by the Third Battalion at the Mysore District Treasury in June 1935 wrongly classified under Sporting Fund since rectified in the accounts for November 1936.	29-15-0
3. Amount recovered in the pay bill of the Third Battalion in June 1936 wrongly credited to Stores Suspense to be traced and adjusted.	3- 0-0
Total. Rs.	33- 0-0

The detailed individual accounts of the Fund are maintained at the Units. The closing balance according to the accounts maintained by the Chief Commandant is stated to be Rs.40,003-5-4. The monthly transactions as per the Subsidiary Register of this office are being intimated in detail to the Chief Commandant for reconciliation of the differences and he is being requested to furnish the items to effect the adjustment.

Comptroller.

S.S.

Review of Balances 1935-36.

. Local and other Funds

12. Military Funds

(c) Mysore Lancers Sporting Fund.

Balance Cr. Rs.5,670-3-7.

A combined subsidiary Register and Broad sheet is maintained in this office and copy of the monthly transactions as per this register is sent to the Chief Commandant for verification with the departmental accounts. The closing balance according to the Broad sheet is Rs.5,600-4-7 and according to the detailed accounts of the Chief Commandant's office is to Rs.5,700-4-7. The differences among the several balances are explained below.

A. Difference between ledger balance and Broadsheet.

Balance - Ledger	5,670--3--7
Subsidiary Register	5,600--4--7
Difference	69-15--0
Wrong credit taken by books under Mysore District in the accounts for June 1935 instead of to clothing allowance Fund since rectified in November 1936 account	29-15--0
Bill passed for payment in June 1936 and cashed in July 1936	40--0--0
Total difference	69-15--0

B. Difference between the balance of the Broad Sheet and the departmental accounts.

Balance as per the accounts of the Chief Commandant's office	5,700-4-7	
Broad sheet balance	5,600-4-7	
Difference	100-0-0	
Credit taken by the department in the accounts for February 1936 towards amount of share out of Rs.40 received by the Mysore Horse as Riding School fees but adjusted in this office in November'36 accounts.		16--0--0

credit.

Credit taken by the department out of the Refund bill of the Riding School fees of the Mysore Horse but taken to account in this office in November 1936 vide bill passed during that month. 84-0-0

Total difference 100-0-0

Comptroller.

KR)

Review of Balances. for 1935-36.

34.573-7-

13 Mysore University Fund - Cr. Balance Rs.~~34,725-0-~~

A statement of transactions during the year 1935-36 is given below.

Opening balance	1,41,635-11-11
Add credits during 1935-36	11,68,802--0--7
Total	13,30,437-12--6
Debits during the year	12,95,~~712-11--9~~ 864-4-9
Closing Balance	~~34,725--0--9~~ 34.573-7-9.

The closing balance as per broad sheet agrees with the ledger balance and this has been communicated in this office letter No. 329 dated 18-11-1936 to the Registrar Mysore University for acceptance.

The Registrar's acceptance for the balance at the close of the year 1934-35 has been obtained and filed. For the adjustment of the difference noticed between the balance in the office of the Registrar and that of this office action is being taken.

Comptroller.

KR)

Review of balances for 1935-36.

14 Miscellaneous.Funds.

(d) Architect fee Fund.

The fund account was opened afresh during this year The account is credited by the amount provided for Architect fee in the estimates sanctioned by the Architectural section of the Chief Engineer's office by debits to works concerned and is debited with the moiety of the salary of the Architectural Assistant and pay of the Establishment attached to the section.

The transactions were as under during the year.

Credits	Rs.9125-2-0
Debits	Rs.8847-2-0
Closing balance	Rs. 278-0-0

The above balance as per Broad sheet agrees with the balance in the ledger.

/

P. Lingamurthy
for Comptroller

Review of Balances 1935-36.

14 (E) Contributions to Red Cross Society.

Cr. 504/-

This head was opened to record the transactions relating to the contributions to the Red Cross Society from the local bodies as ordered in G.O. No. G9461-72 P.H.118-35-2 dated 20th May 1936.

The balance of Rs.504, represents the collections from the Local Bodies at the Treasuries during June 1936 and it was paid to the Honorary Secretary and Treasurer, Indian Red Cross Society, (Mysore State Branch), Bangalore, during September 1936 as required in G.O.No.613-4/P.H.118-35-2 dated 27th July 1936.

H.V. Venkatarama Iyengar
for Comptroller.
5/7.

S.S.

Review of Balances for 1935-36.

15 (a) Revenue Deposits.

Cr. Rs.5,96,140-7-11.

The proof sheet for the year shows the following transactions:-

Opening balance	Rs.5,41,285--4-11
Receipts during the year	Rs.8,61,784--4--2
Total	14,03,069--9--1
Payments during the year	Rs.7,69,100--0--9
Lapses during the year	37,829--0--5
Total payments including lapses.	Rs.8,06,929--1--2
Closing Balance	Rs.5,96,140--7-11

The balance in the General ledger agrees with that in the Broadsheet.

The lapse statement and clearance registers of the year have been checked and verified.

Action is being taken to trace and adjust the three items of differences reported in the review for 33-34 under lapsed items.

2/1/37

For Comptroller.

KR)

Review of Balances for 1935-36.

15 (b) Judicial Deposits

Cr. Rs.7,31,207-15-10

The proof sheet for the year 1935-36 shows the following transactions:-

Opening Balance	Rs.5,90,032--9--5
Receipts during the year	Rs11,63,511-15-11
Total	17,53,544--9--4
Payments during the year	9,78,337--5--5
Lapses credited to Government	47,452--4--1
Payments including lapses	10,25,789--9--6
Closing balance	7,27,754-15-10

The balance in the General Ledger is more than that in the proof sheet by Rs.3,453-0-0. This difference is due to the following items:-

Credits.

377-11-0 Credit included in the schedule of the court but not in the Bank abstract since these are credits during the last week of June 36 i.e., 29th and 30th June 1936 but brought on the accounts of the Bank of Mysore for July 36.

0--2-0 Excess debit accounted for in May 1936 for which the Munsiff K.G.F. has been addressed to furnish necessary explanation.

377-13-0

Debits. Total excess credits in court accounts

-2,410-13-0 Cheques of the Munsiff K.G.F. issued in the last week of June 36 i.e., 29th and 30th June 36 and included in the court accounts but cashed at the Bank of Mysore, Ltd., Oorgaum Branch and taken to Bank accounts for July 36.

-1,420-0-0 -do- during last week of June 36 and taken into accounts but cashed in the Bank in July 36.

-3,830-13-0 Total excess debits not brought on this office accounts during the year.

-3,453-0-0 Net amount of difference.

The lapsed statements and the clearance registers have been checked and verified except those relating to State Husur Treasury from which the statements have not been received.

2/1/37

for Comptroller.

KR)

Review of Balances for 1935-36.

15.A.Industrial Deposits.

1. Chamarajendra Technical Institute Workshop Deposits

Dr.Rs.2,414-0-11

The balance at the State Huzur Treasury according to the books of the Sales depot at Bangalore was Rs.1,816-2-0 and the balance at the Mysore District Treasury according to the books of the Institute was Rs.4,822-6-0. The difference of Rs.9,052-8-11 is due to the following items.

Profits as per last review.	Rs.3,920-1-4	
Profits for 1934-35 and 1935-36 adjusted in June 36 Final	6,606-9-9	
	10526-11-1	
Profits of the concern adjusted in the books of the Comptroller and not remitted to the Treasury by the concern		10,526-11--1
Unrealised cheques		
C.T.I. 448-6-0		
Sales depot 80-0-0		528--6--0
Debits in Comptroller's books in June 36 Final not taken to the books of the concern during the year		5-13--9
Total (A)		11,060-14-10
Credits in Comptroller's books representing realisations at London office of the Trade Commissioner from July '32 to May '33 for which treasury balance was not raised for want of a claim by the Department.		37--6-11
Sale proceeds at London by the Trade Commissioner for which treasury balance was raised during the current year.		146-11--0
		184-1-11
Cheques issued by the Institute during June '36 but not cashed		1824-4-0
Total (B)		2008--5-11

A - B = Rs. 9052-8-11

for Comptroller

Review of Balances for 1935-36.

15A Industrial Deposits.

(Central Industrial Workshop Deposits)

Cr. 6,969-0-8.

The balance according to the books of the concern as on 30-6-1936 was Rs.4,750-6-1. The difference of Rs.2,218-10-7 is accounted for as follows:-

I. Debits raised in Government books during and prior to 1935-36 but not responded in the books of the concern till the end of June 1936	4,459-12-0
II. Remittances of June 1936 credited in the Treasury accounts in July 1936	838-11-5
III. Bank cheques remitted in June 36 realised and credited in the Treasury accounts in July 1936	494--2-11
IV. Amount of cash defalcated by the cashieer of the Central Industrial Workshop vide special report submitted with No.60/IAD dated 21-7-1936	2,585-10--6
N.B. Out of the defalcated amount a sum of Rs. 950 was made good in cash and credited in July 36 The balance of Rs.1635-10-6 is seen to have been transferred to a suspense head in the C.I.Workshop accounts for September 1936 and is pending adjustment	
Total (A)	8,378--4-10
Less	
V. Loss on working of the concern from July 1932 to end of June 34 remaining unrecouped according to the previous ~~year~~review	7,987--9--3
VI Credits appearing in Government books during 1935-36 but included in the accounts of the concern subsequent to 1st July 1936.	2,529--6--2
VII Erroneous credit afforded by the S.H.Treasury to this head in June 1936 to be withdrawn vide treasury reconciliation statement for June 1936.	80--0--0
Total (B)	10,596-15--5

Difference B - A

10,596-15--5)
8378----4-10) ——— 2,218-10--7.

H.V. Venkatakrishna Iyengar
for Comptroller

Review of Balances for 1935-36.

15 A Industrial Deposits

(iii) Government Soap Factory Deposits

Dr. 27,124-6-7

The balance according to the books of the factory as on 30-6-36 was a credit balance of Rs.56,893-0-0. The difference of Rs.84,017-6-7 is accounted for as follows.

i. profits and interest for the year ending 30-6-36 adjusted by debit to this head according to the provisional balance sheet but not yet paid by the concern	42,066-15--5
ii. profits and interest due by the Industrial and Testing ~~Laboratory~~ for the year ending 30-6-36 according to the provisional balance sheet but not yet paid by the concern	15,227--8--1
iii. Debits appearing in Government books for 35-36 but not responded in the books of the concern tillthe end of the ~~concern~~ year ~~vide statement attached.~~	30,314--9-11
iv. Remittances made by the Factory in April and June 36 but credited in the Treasury accounts in July and ~~xgx~~ August 1936 according to the reconciliation statement.	2,784--3--0
v. Credits appearing in the accounts of the concern for 35-36 but not appearing in Government books	12--2--0
	90,405--6--5
Less.	
(1) Credit of 34-35/~~xxxx~~ of-moiety on account Wrong To adjusted	333-14--0
(2) Credit afforded to the concern in T.E.No.222/IAD for June 36 Final as a difference in the final adjustment of profits for 34-35 but subsequently withdrawn in T.E.~~No.~~ for November 1936.	502--8--0
(3) Credits appearing in Government in 1935-36 but taken into the accounts of the concern in 1936-37. ~~Vide statement attached.~~	2,628-12--6
(4) Erroneous credit in Government books for March 36 (S.H.Treasury) withdrawn in T.E.No.33/IAD. for October 1936 by credit to suspense receipts.	725-14-10
(5) Amount erroneously debited to the Sandal Oil factory ~~amounts~~ accounts in April 36 (Debits raised in the accounts of the Imperial Bank) Madras Bombay) since adjusted in T.E.No.20/ IAD for october 1936.	211--3--6

Brought forward

(6) Amount of cheques remaining uncashed at the end of the year	1,985-11--0
	6,387-15-10.
Difference (A ~'	84,017--6--7

for Comptroller.

Review of Balances for 1935-36.

15.A. Industrial Deposits.

vi Silk Filature Deposits.

Cr. 15,679-10-0.

The balance according to the Balance sheet of the concern as on 30-6-36 is Rs.5,528-8-2.

The difference of Rs.10,151-1-10 is made up of the following:-

I. Net loss to end of June 35 referred to in item (1) of the last review	(A)	12,397-11-6
II. Less profits adjusted		
(a) during the current year in comptroller's books		994--8-4
(b) amounts relating to Silk Weaving Factory, Weaving Section wrongly included in item (1) above		1,152--1-4
(c) Debits in the books in 34-35 relating to a cheque issued by the concern in adjustment of a wrong credit on the Mysore District Treasury (Vide item (2) of last review) since adjusted in the books.		100--0-0
	(B)	2,246--9-8
Difference between (A) and (B)	=	10,151--1-10

H.V. Venkatarama Iyengar
Comptroller.

KR)

15 A. Industrial Deposits.

VII. Iron Works Deposits.

Cr. 1,31,667-5-6.

The cash balance at the credit of the Works in the Treasuries as per pass books amounts to Rs.36,954-10-2 as detailed below against the ledger balance of Rs.1,31,667-5-6. The difference of Rs.94,712-11-4 is explained below:-

Tarikere.	Rs.	27,169- 8-5
Shimoga.		9,785- 1-9
Total.	Rs.	36,954-10-2

i. Amount of capital expenditure unrecouped by works. Rs.1,04,418-13-3

ii. Credits taken in ledger during the year under review but adjusted by works during 36-37. 202-12-0

iii. Debits not taken in the ledger but accounted for by the works during the year. 274-13-3

iv. Credit adjusted erroneously in the ledger and withdrawn in 36-37. 6-15-9

1,04,903- 6-3

Less.

v. ~~Less~~ - debits relating to the period prior to June 23 remaining unadjusted in the accounts of the works and referred to in the reviews of previous years. 5757-8-11

vi. Debits taken in the ledger during the year but taken by works in Sept 36. 4433-2- 0

10,190-10-11

Difference. 94,712-11-4

Action is being taken to adjust the differences.

H.V. VenkataRama Iyengar
Comptroller.
7.1.'37

Review of Balances for 1935-36.

15. Industrial Deposits.

(x) Porcelain Factory Deposits.

Cr. 35,546-15-5

The balance according to the books of the concern as on 30-6-36 was Rs.30,498-10-10. The difference of Rs.5,048-4-7 is accounted for as follows.

I. Debits raised under this head ~~thm~~ in the Electrical departmental account current for which the Treasury balances at the credit of the deposit were not reduced till the end of the year.

May	1936	5,298-1--8
June	"	8,477-4-dl
June	Fl.	11,269-1--4
		25,044--7-11

ii. Bank cheques remitted by the concern in June 36 but credited by the Treasury in July 36 and thereafter 523-12--3

III Commission charged in the S.H. Treasury pass book for January 35 not yet responded. Vide T.B. No. 278/IAD. dated 14-9-36 0--4--0

(IV) Credit taken into the Books of the of the concern as per F.B.R.No.102/ I.A.D. dated 30-12-35, but erroneously classified in the books of this office for December 1935 under Items adjustable by the Electrical Department since adjusted in 36-37. 168-12--0

A. 25,737--4--2

IV Less amounts remitted into the S.H. Treasury and into the Banks already credited direct to this headin the Government books from March 1936 to June 1936 but erroneosuly credited once again to the same head through the account current of the Electrical Department resulting in an excess credit which has been since adjusted in the books of this office for October 1936 23,028--6--1

V. Amount credited in the account current of the Electrical Department for June 1936 for which the Treasury balance under this head has not been raised till the end of the year 502-10--9

VI. Debits responded in the book of the concern for 1935-36 according to the undermentioned intimation but erroneously booked under "Items adjustable by the Electrical Department"

in Government books and since adjusted in November 1936.

T.B.R.No.	88/IAD	dated	4-12-35	883-5-9
"	102	"	30-12-35	200-0-0
"	112	"	30-12-35	13-4-5
				1,096-10-2

VII. Working result of the Factory during the period it was under the control of the Electrical Department (profits) not yet debited to the head. 6,157-13-9

(B) 30,785--8-9

Difference B - A

30,785-8-2)
) 5,048--4-7
25,737-4-2)

for Comptroller

Review of Balances as on 30-6-36.

15.A. Industrial Deposits.

xi. Hyscre Silk Weaving Factory Deposits.

(a) Weaving Section

Cr. Rs.1,895-4-0

The balance in the treasury according to the Balance sheet of the concern as on 30-6-36 was Rs.4,409-11-3. The difference of 2,514-7-3 is made up of the following:-

(1) Net profits of the concern adjusted in the books of the Comptroller to end of 30-6-36			3,298-11-7
(2) Debits in Coutts & Co		1,525-10-0	
✓ Trade Commissioner's a/cs		86--3-0	
" Books Section on account of SPC. charges		220-12-0	
" Debit on account of Commission on cheques		0-13-0	
			1,833--6-0
against which Treasury Balance was reduced during the year (3) Unrealised cheques			840-11-0
	Total (A)		Rs.5,972-12-7

(1) Credit on account of portion of Telephone charges incurred on behalf of Sericultural Department Vide T.E.No.39/B.I.		27--0-0
(2) Amount of credit due on account of Treasury balance wrongly reduced		15-13-4
(3) Uncashed cheques		3,415--8-0
	Total (B)	3,458--5-4

Difference (A)-(B) = 2,514-7-3.

✓

H. T. Venkatarama Iyengar
Comptroller.
4.1.37

KR

Review of Balances for 1935-36.

15.A. Industrial Deposits.

xi Mysore Silk Weaving Factory Deposits

(b) Dyeing and Finishing Section.

Cr. Rs.18,231-4-4

Balance according to the Balance sheet of the concern as on 30-6-36 is Rs.1,491-0-1. The difference of 16,740-4-3 is accounted for as follows :-

A. Loss adjusted to end of 30-6-35 (vide item 1 of last review)		16,862-11-7
B. Less (i) unrealised cheques as on 30-6-36 - 106-8-0		
ii. Bank commission	0-2-0	
3. T.C.Is charges of last year (item No.3 in the last years review) being the cost of a book purchased for the Dyeing Section,	15-13-4	~~122-7-4~~
adjusted in September 35.		122-7-4

Difference between (A) and (B) = 16,740-4-3

H.V. Venkatarama Iyengar
Comptroller.
4.1.37

Review of Balances for 1935-36.

15.A. Industrial Deposits

(xiv) Deposits on account of sale of articles by Trade Commissioner relating to private parties.

Cr.258-2-0

This sum represents the sale proceeds of articles of private parties, credited in the accounts of Messrs. Coutts & Co during May and June 1936 and the same are refunded to parties concerned through the Director of Industries and Commerce, in 1936-37.

This is correct to a penny

Comptroller.

Review of Balances for 1935-36.

15.A.Industrial Deposits.

xv. Kerbstone Deposits.

Cr. 95,892-11-7

This amount represents the balance at credit of the deposit account as on 30-6-1936 and its acceptance by the department is awaited.

The department accepted Rs.91,667-1-3 as against Rs.91,675- shown in the previous Review and the difference of Rs.8-5-0 has been duly adjusted during the year.

Final accounts of the kerbstone Business are yet awaited from the Department for making final adjustments after audit.

Comptroller.

Review of Balances 1935-36

15A Industrial Deposits
xvi Chrome mines Deposits

Cr. 17,243-1-10

The balance according to the books of the mines is Rs 19,960-8-1. The difference of Rs 2717-6-3 is made up as under

Cheques drawn during June 1936 but cashed in July 1936	2,584- 7- 6
Debit in May 1936 relating to Sandal Oil Factory Deposits since adjusted	163-14- 0
	2,748- 5- 6
Less	
Credit in January 1936 relating to Palace Deposits.	30-15- 3
	2,717- 6- 3

H. V. Venkatarama Iyengar
Comptroller
7.1.36

Review of Balances for 1935-36.

Industrial and Testing Laboratory Deposits.

Dr. 1155-11-0.

The balance according to the books of the factory was nil as the concern commenced operating on the drawing account from 1-7-36. The debit balance of Rs.1155-11-0 in the books of this office represents the following which have been incorporated in the ~~accounts~~ books of the concern in 1936-37.

(1)	Clearing charges paid to Best & Co adjusted in T.E.No.72/Books for June 36 (T.B.R.22/IAD dated 7-8-36)	917--3--0
(2)	-do- adjusted in T.E.No.92/Boks for June 36 Fl. T.B.R.No.34 dated 5-9-36	238--8--0
		1155-11--0

Dr Krishnamurthy
for Comptroller
12

Review of Balances for 1935-36.

15.A. Industrial Deposits

xix. Mysore Spun Silk Mills deposits.

Cr. 10,347-8-0

The above head of account was opened in May 1936 for the collection of share and allotment amounts of the Mysore Spun Silk Mills, Ltd., in the State Treasuries in accordance with G.O. no. D.6159-69/Seri.56-35 dated 5-4-36. The amount has been paid to the mills in November '36 after obtaining their acceptance.

Comptroller.

Review of Balances for 1935-36.

15.A. Industrial Deposits.

xx Mysore Paper Mills Deposits.

Cr. 23,930-0-0

The above head of account was opened in May 1936 for the collection of share and allotment amounts of the Mysore Paper Mills Ltd. in the State Treasuries in accordance with G.O.No.D.6432-500/I&C.300-35-1 dated 29-4-36. The amount has been paid to the mills in July 1936 on obtaining their acceptance.

for Comptroller.

Review of Balances for 1935-36.

15.A. Industrial Deposits.

(xxi) Government Electric Factory Deposits.

Dr. 30-14-0

The amount represents charges paid in June 36 on behalf of the Government Electric Factory and is included in its accounts in July 1936. All the other amounts spent on this factory are being allocated under advance head pending transfer to the capital or deposit head.

A. Kirkhaven

Comptroller.

Review of Balances for 1935-36.

15.A. Industrial Deposits

(xxii) Sale proceeds of Mysore Emporium at Bombay.

Cr. 2,946-1-9

This account was opened during the year 35-36 for crediting the sale proceeds of Mysore articles of several Industrial concerns kept with the Mysore Emporium, Bombay. The amount has since been transferred to the respective concerns according to the allocation statement received from the Director of Industries and Commerce.

✓

Comptroller.

8. 17 (c) Railway Deposits.

Closing Balance. Cr. Rs. 3,79,485-15-10.

The above figure as per Railway Ledger agrees with that ~~xxxxxxx~~ in the Comptroller's Books. Compared with the Detailed Registers maintained in the Railway Audit office, however, the Railway Ledger figure is less by Rs.5-10-1 which is under verification for adjustment.

The closing Balance of Rs.3,79,485-15-10 is briefly made up of the following:-

1. Deposits Private Companies.	Rs.1,29,709-11- 9.
2. Deposits Miscellaneous.	2,48,922- 0- 9.
3. Deposits Unpaid Wages.	750- 4- 4.
4. Deposits Fines.	103-15- 0.
Total.	Rs.3,79,485- 15-10.

1. The balance under Deposits Private Companies represents the amounts due to and by Foreign Railways which have since been cleared excepting a few involving small amounts of less than a rupee which are in the course of adjustment in the current year. Details of items outstanding are given in the Review published in the Railway Department.

2. The balance under Deposits Miscellaneous may be broadly analysed as follows:-

1. Security deposits of:-1.Subordinates. Rs 74,000. 2. Contractors & others. Rs 5,000.	Rs. 79,000.	1. To be refunded at the time of retirement of employees. 2. Relate to works in progress or to agreements in the course of fulfilment.
2. Amounts of Provident Fund credited to - Deposits for want of succession certificates etc.- and also amounts with-held for meeting future claims of Ry. employees who have left service.	" 15,000.	To be refunded on production of the required documents or on claims from the parties.
3. Guarantted Interest due to the B.C.L.Ry. Co. for 35-36 credited to deposits in June '36 and the guaranteed - interest paid to the Co. in previous years and pending disbursement to the share-holders etc	" 66,000.	Imprest accounts awaited from the Company.
4. Guranteed Interest and Surplus profits for '35-36 due to the Kolar and the Mysore District Boards credited to - Deposits in June '36.	" 28,000.	Since adjusted in 1936-37.

5. Proportionate cost of survey expenses incurred on N.C.Ry.	24,000.	A reference will be made to the Agent for the clearance of this item.
6. Amounts deposited for Works to be undertaken by the M. & S.M.Ry.Co. or by the Mysore Rys.	24,000.	Out of this, about Rs.15,000/- represents the amounts deposited by the Civil Department for works to be undertaken by the M.& S.M.Ry. Co. Requisition for payment is awaited from the Company. The balance relates to works in progress in the Ry.Depdt.
7. Miscellaneous items.	13,000.	Out of this, items aggregating about Rs.4000/- have since been adjusted and the balance of Rs.9,000/- is composed of a number of old and current items in the course of verification or adjustment.
Total.	Rs.2,49,000.	

3. Unpaid Wages. Rs. 750- 4- 4 Cr.

The balance represents the amount of credits less debits for periods subsequent to the last write off in September 1935 accounts

4. Fines. Rs .103-15- 0. Cr.

The amount represents the fines collected from Railway employees in the closing months of the year, less refunds made or amounts expended, pending remittance to the Savings Bank. The balance has since been remitted to the Savings Bank in 1936-37.

....

M. Venkataraja Rao
12-16

Review of Balances 35-36.

17 Departmental Deposits
(d) Forest Deposits

Cr Rs. 35,586-0-3.

The balance as per Broad sheet is Rs.30,001-1-6 the difference between this and the General ledger being the same as in last year Rs.5574-14-9. This difference relates to 1934-35 and previous years. The differences are being traced and will be adjusted during the course of the year.

The balances as per Departmental schedule is Rs.29,598-6-7 resulting in a difference of Rs.402-10-11 between the figures in the Broad sheet and Divisional accounts, which is due to certain items adjusted in the central office not taken to Divisional accounts by the District Forest Officers who are addressed to reconcile the figures.

COMPTROLLER.

R.R

Review of Balances for 1935-36.

W. Deposits

17 Departmental deposits

Military Deposits.

Balance Cr. Rs.533-5-10

The balance according to the combined subsidiary register and Broad sheet maintained in this office agrees with the ledger balance. The outstanding items relate to the following periods.

1932-33	30-0--0	Items (2)
1933-34	90-0--0	" (3)
1934-35	198-5-10	" (3)
1935-36	215-0--0	" (2)
Total	533-5-10	

As already stated in the review for the previous year the head of account has been closed from 1st February 1936 and out of the outstanding balance of Rs.533-5-10 a sum of Rs.395/- has since been adjusted up to end of November 1936 and the Chief Commandant has been requested to expedite proposals for the clearance of the remaining items amounting to Rs. ~~138-5-10~~ Rs 138-5-10

Comptroller.

Review of Balances 1935-36.

19 Other Deposits (a) Private Estates under Government management (ii) For other purposes.

Cr:- Rs. 52,218-11-3

The closing balance according to the Broadsheet agrees with the Ledger Balance. A statement showing the balances according to the Broadsheet as compared with the Departmental Accounts is furnished below:-

No.	Names of Districts.	Closing Balance: As per Broadsheet	Closing Balance: As per Departmental Accounts.	Remarks.
		Rs.	Rs.	
1	Bangalore	1,164 11 8	1,484 13 7	The matter is under correspondenc with D.C. Bangalore.
2	Kolar	1,261 12 1	1,261 12 1	No difference.
3	Tumkur	1,083 9 2	1,083 9 2	Plus and minus memo awaited from D.C. Tumkur.
4	Mysore	49,150 7 7	49,212 10 0	Deputy Commr has been addressed regarding the difference.
5	Hassan	-441 13 3	-441 13 3	No difference
	Total	52,218 11 3	52,600 5 7	

H.V. Venkatakrama Iyengar
for Comptroller.

2-9-51

10. 19 (g) Other Deposits. Shimoga District Board Cess Collections.

Closing Balance. Nil.

A sum of Rs.18,796-14-8 was made over by the Shimoga District Board during the year and the same was transferred to the Head "IX Interest Receipts-(W) Interest on S.A.Railway Capital". The closing Balance at the end of the year was NIL both in the Railway Books and the Comptroller's General Books.

14 Vinaya Ms
25-12-16

REVIEW OF BALANCES FOR 1935-36.

W.Deposits

19 other Deposits.

K. Share of cesses on forest revenue creditable to District funds.

Balance Cr:- Rs.94-5-11.

The balance as per broad sheet is Rs.66-11-6. The difference of Rs.27-10-5 relates to the pass order of Kolar District issued for credit of cesses pertaining to the quarter ending 30th June 35 which had not been taken into the general books. This will be traced and adjusted in the course of the current year.

The balance of Rs.66-11-6 relates to pass orders issued for the cess adjustment for the last quarter ending 30th June 1936 and it has been since cashed by the District Board on 10-8-36.

Comptroller.

Ck 2/57

Review of Balances for 1935-36.

W. Deposits.

19 Other Deposits

(m) Ayurvedic Pharmacy Fund.

Cr. 1,773-8-8.

There was a difference of Rs.245-13-3 between the closing balances in the Broad sheet and the ledger. While tracing the difference it was found out that Rs.6-8-0 which had been debited in November 33 by a Transfer Entry was again debited in November 1934 in the T.E. for Rs.74-8-6 which has led to the difference of Rs.6-8-0 noted below.

Closing balance as per Broad sheet	Rs.1,780-0-8 ✓
Ledger	Rs.1,773-8-8 ✓
Difference	Rs. 6-8-0 ✓

This excess debit in the ledger has been withdrawn in Nov^{r} 1936.

Asst.Comptroller.

Review of Balances. 1935-36.

N. Deposits.

19 Other deposits

(9) Unani Pharmacy Fund.

Cr. 3,711-6-2 ✓

There was a difference of Rs.196-9-10 between the closing balances in the Broad sheet and the ledger.

While tracing the difference it was found out that a sum of Rs.6-8-0 was twice credited to this fund once in November '33 and again in November '34.

Closing balance as per Broad sheet	Rs.3,704-14-2 ✓	
Ledger	Rs.3,711--6-2 ✓	
Difference	Rs. 6--8-0	

This excess credit has been withdrawn in Nov'36

Asst.Comptroller.

✓

Review of Balances for the year 1935-36.

W. Deposits

19 Other Deposits

(r) (v) Grant by the Overseas Potash Export Co., Ltd., Calcutta for conducting experiments in regard to potash requirements of Sugar Cane.

Cr. Rs.1,200/-

This head of account was opendd in pursuance of G.O. No.D.4664-6/A&E.98-35-6 dated the 3rd February 1936 (Fl.1383 dated 26-2-1936) authorising the Director of Agriculture to accept the contribution of Rs.1,200 offered by the Overseas Potash Export Co. Ltd. Calcutta, for conducting experiments and collecting data in regard to potash requirements of Sugar Cane.

As the research Assistant was appointed and reported for duty on 1-7-1936 no expenditure has actually been incurred during the year under review.

The balance under this head is Rs.1200, and this agrees with the closing balance as per ledger.

✓

P. [illegible]
Comptroller.
RGK
26/12/36.

Review of Balances for 1935-36.

19 (t) Share of Entertainment Tax due to Local Bodies.

Cr. 32,160-15-7

The closing balance according to the Broadsheet agrees with the balance in the General Ledger. Details for the balance are given below:-

1933-34 - Rs. 383-11-0 1934-35 - Rs.3,309--0-0		The amounts are pending adjustment which will be done during this year.
1935-36 - Rs.11,488-9-0		No payment order is yet issued for this amount as the Deputy Commissioner Bangalore has been addressed to furnish certain details.
	Rs.16,979-11-7	Payment orders relating to 1935-36 issued during 1936-37 and hence not cashed during 1935-36.
Total	Rs.32,160-15-7	Balance outstanding on 30-6-36.

Comptroller.

KR)

19 (S) The Viceroy's Earth-quake Relief Fund.

Bihar & Quetta.

The balance is nil which agrees with the Broad sheet. This head will be closed in the current year as there are no further transactions.

Comptroller.

S.S.

2.1.37

20 Revenue Advances (a) Cost price of Arrack

Dr. Rs.11,149-3-0

The closing balance according to the Broad Sheet is Rupees 11,106-10-0. The difference of Rs.42-9-0 is due to the following:-

(1) A credit of Rs.67-8-0 of June 35 Final omitted to be taken to Ledger, but taken to broad sheet. Will be included in the current year.

(2) A credit of Rs.24-15-0 of June 36 Final has been omitted to be taken to Broad sheet, but taken to Ledger. It will be adjusted during the current year. The closing balance of the value of stock Viz., Rs.11,106-10-0 agrees with the above value of stock furnished by the Excise Commissioner in his letter No.L.Dis.B.4-82/36 dated 28th July 1936.

The stock balance at the close of the year under report as intimated by the Excise Commissioner in his letter dated 28-7-36 differed from the actual stock in the Central Distillery and several bonded depots by 9 gallons 34 drams as detailed below for reasons noted against each item:-

Sl. No.	Name of ~~Department~~ Depot	Difference Gls.	Drs.	Remarks
1	Nelamangala	0	1	Stand wastage
2	Malur	0	10	do
3	Nanjangud	0	15	do
4	Chamarajanagar	0	11½	do
5	Holenarsipur	0	10½	do
6	Thirthahalli	0	10	do
7	Molakalmuru	0	14	do
8	Sorab	8	13	Leakage. The price of this quantity has since been ordered to be recovered from the officials concerned.
	Total	9	34	

H.V. Venkatachar Iyengar
For Comptroller.

21/1/37

Review of Balances 1935-36.

20 Revenue Advances
20(b) Cost price of Opium

Dr Rs.28,965-9-1.

A stock account and a subsidiary register are maintained in this office. The balance in the stock account maintained in this office agrees with that of the Plus and Minus memos received from the Treasuries. The closing balance according to the stock account is 1419½ seers or 1,13,560 tolas valued at Rs.27,726-9-6.

This differs from the Ledger balance by Rs.1,238-15-7.

The difference is due to the following short credits in the General Ledger.

September 35	..	Rs. -40	0	0
May 36	..	-40	0	0
June 36	..	-1158	15	7
Total	..	Rs.-1238	15	7

The differences of September 35 and June 36 have been adjusted during the current year, and the difference of May 1936 will also be adjusted during the current year after obtaining necessary information from the Treasury.

R.R

COMPTROLLER.

21.3.37.

Review of Balances for 1935-36.

20 Revenue Advances
(c) Cost price of Ganja

Dr Rs.25,826-3-6.

A stock account and subsidiary register are maintained for the above head. The closing stock of Ganja as on 30-6-36 according to the Stock Register was 16,370 seers 39¾ tolas, valued at Rs.25,578-14-6. The difference between this balance and that in the General Ledger is Rs.247-5-0 which is due to the following items:-

Month.	District.	Debits.	Credits.	Remarks.
October 22	S.H.Treasury	..	Rs.21-8-0	Wrong credit
October 32	General	-26-12-0	..	Excess debit in Broad sheet
December 21	Mysore	..	- 30-0-0)	
June 22	Tumkur	..	- 15-0-0	Wrong credits.
July 29	Hassan	..	- 4-0-0)	
October 34	S.H.Treasury	-3-14-0	..	T.A.bill of Ganja establishment.
May 35	General	16- 8-0	..	Excess debit included in Broad Sheet.
June 35	General	-0- 6-0	..	- do -
June 36	S.H.Treasury	210- 7-0	..	
September 35	Tumkur	..	-12-0-0	Wrong credit
October 35	Chitaldrug	..	0-2-0	Wrong credit
May 36	Mysore	..	-26-0-0	Wrong credit
June 36	Tumkur	..	14-0-0	-do-
		195-15-0	-51-6-0	

Net Rs.247-5-0.

Action will be taken to adjust these differences during the current year.

R.R

for COMPTROLLER.

Review of Balances for 1935-36.

21 Industrial Advances

(a) Chamarajendra Technical Institute Workshop Advances

Dr. 29,388-15-10

This amount agrees with the figure shown in the Balance sheet of the Chamarajendra Technical Institute as on 30-6-36, and is made up of the following:-

1) Original working capital of C.T.I. Workshop proper as per G.O.8834-40/Edn.462-9-24 of 1-5-1913	13,000--0--0
ii) Net capital of the late Industrial Depot transferred as per G.O.No.D.1037-8/gsc I&C.56-14-4 dated 20-3-36.	16,388-15-10
	29,388-15-10

128-31-8 4/5-9-32 4 D6140-1

K. Krishnaraj
Comptroller

21 Industrial Advances

C(ii) Sandal Oil Factory

Working expenses

Nil

Consequent on the introduction of the new system of accounting procedure for the transactions of Sandal Oil Factory in accordance with G.O.No.Fl.5651-2/G.F.403-34-2 dated 12/15-1-36, this head has since been closed by transferring all the debits under this head to Sandal Oil Factory Deposits.

H.V. Venkatarama Iyengar
Comptroller.
4.1.37

Review of Balances for 1935-36.

21. Industrial Advances

1. C.I. Workshop Advances.

Dr. 59,799-3-4

The working capital according to the Balance sheet of the concern as on 30-6-36 amounted to Rs.48,937-6-5. The difference of Rs.10,861-12-11 represents less due to Depreciation not adjusted in Government Accounts vide G.O. No.I&C.4742-3/I&C.221-23-1 dated 7-2-1934.

for Comptroller.

Review of Balances for 1935-36.

21. Industrail advances

1 (ii) Soap Factory Advances.

Dr. 2,30,000.

The working capital according to the Balance sheet of the concern as on 30-6-36 amounted to Rs.2,50,000. The difference of Rs.20,000 is due to the reduction of the working capital ordered in G.O.No.D.125-6/I&C.193-34-4 dated 3/5-7-35 adjusted in the books of this office in T.R.No.1/IAD dated for July 1935 but not yet surrendered by the concern. The Director has been reminded in the matter in No.462/I.A.D. dated 31-10-1936.

for Comptroller.

21. Industrial Advances
e (iii) Weaving Factory Advances.

Dr. 60,725-8-10

This represents the balance of working capital and in accordance with the directions contained in Government Order No.D.4418-19/I&C 284-32-13 dated 9-3-1936, this account should have been closed by transferring a like sum from "15A.Industrial Deposits (iii) Weaving Factory Deposits". The transfer effected in March 1936 from the latter account, however, was wrongly booked under "21. Industrial Advances, Mysore Silk Weaving Factory (a) Weaving Section Advances" instead of the account quoted at the head. This erroneous posting has since been rectified in November 1936.

/

A. V. Krishnamurthy
/Comptroller

Review of Balances for 1935-36.

21. Industrial Advances.

(1) viii porcelain Factory Advances

Dr.Rs.60,000/-

The amount of working capital granted to the concern including the temporary advance of Rs.20,000 ordered in G.O.No.D.3144-6/I&C.148-36-2 dated 9/10-11-1936, to be continued till the end of December 1937 and agrees with the figure shown in the Balance sheet of the concern as on 30-6-1936.

✓

A. Nachamuthu

for Comptroller.

21 Industrial Advances

(VIII) Mysore Silk Weaving Factory

(a) Weaving Section Advances

Cr. ₹6,725-8-10

The amount of working advance granted to the concern was Rs.54,000/- (including the temporary increase of Rs.10,000/-), but owing to an erroneous adjustment of Rs.60,725-8-10 a credit balance of Rs.6,725-8-10 appeared under this head. This error has since been rectified in November 1936.

Comptroller.

Review of Balances for 1935-36.

21. Industrial Advances

(xi) Advances to the Silk Weaving Factory, Mysore

(b) Dyeing and finishing section.

Dr. 30,000

agrees with the balance sheet as on 30-6-1936.

Comptroller.

Review of Balances for 1935-36.

21. Industrial Advances.

Industrial and Testing Laboratory Advances

Dr. 20,000

This represents the amount adjusted as per G.O.No. D.125-6/I&C.193-34-4 dated 3/5-7-35 from the working capital of Rs.2,50,000 of the Government Soap Factory. As the concern continued to draw from the Soap Factory funds in 1935-36 also, as in previous years, the working advance is not shown in its balance sheet as on 30-6-36, separately as drawn from Government.

for Comptroller.

Review of Balances for 1935-36.

21. Industrial Advances

G. Advances to the Silk Filature.

Dr. 50,000/-

Agrees with the figure in the Balance sheet of the concern as on 30-6-1936.

Comptroller.

Review of Balances. 1935-36.

21. Industrial Advances

(h) Iron Works Operation Account.

Dr. 30,02,684-7-0.

The balance according to the Broadsheet agrees with the ledger. Details for the above are as under:-

Balance at the end of 30th June 1935		28,79,475-11-10
Add temporary working advance granted in G.O.D.1032-33/I.W.33-34-17 dated 17-8-35 and D.111-12-1.W.33-35-21 dated 9-7-36.		5,00,000--0--0
		33,79,475-11-10
Deduct -		
(1) Recouped loss of 34-35 adjusted towards the temporary advance of Rs.2.2 lakhs sanctioned in G.O.No.D.77.79/IW. 24-34-4 dated 2-7-35	2,20,791-4-10	
(2) Remittance made in full adjustment of the advance of Rs.2.5 lakhs sanctioned in G.C.No.D.6037-9 I W.42-33-2 dated 21-6-34	2,000-0--0	
(3) Amount adjusted towards the repayment of the temporary advance of Rs.1 lakh sanctioned in G.O.D.7539-41/I.W. 41-34 dated 21-5-35	1,00,000-0--0	~~3,76,791--4-10~~
(4) Amount adjusted towards the repayment of the temporary advance of Rs.2 lakhs sanctioned in G.O.D.3900-01 /I.W. 28-33-2 dated 9-2-34	54,000-0--0	3,76,791--4-10
Net balance outstanding		30,02,684--7--0.

H.V. Venkatarama Iyengar
Comptroller.
4.1.37

KR)

Review of Balances for 1935-36.

21. Industrial Advances

(i) Advances to ryots for growing surar cane in Irwin canal area.

Dr. Rs.4,189-4-11

An abstract of the transactions under this head during the year, is furnished below, according to the broadsheet. The closing balance on the 30th June 1936 according to the broadsheet agrees with that in the General ledger.

Opening balance on 1-7-1935	4,886--1--2
Recoveries during the year	696-12--3
Balance on 30-6-1936	4,189--4-11

2/1/37
for Comptroller.

KR)

Review of Balances. 1935-36.

21. Industrial Advances

(j) Advances for growing Sugar cane on Government lands in the Irwin Canal Area.

Dr. 4,656-7-9

The balance according to the broad sheet on 30-6-1936 is Rs.4,653-12-9 which is less by Rs.2-11-0 than that in the General ledger. This difference is being traced and will be adjusted. There was no transaction under this head during the year under review and so the closing balances on 30-6-36 is the same as the opening balance on 1-7-1935.

2/1/37

for Comptroller.

Review of Balances for 1935-36.

K. Advances for the manufacture of Electrical Materials.

Dr. 1,551-10-9.

This represents the balance after transferring 4-39, works Rs. Seers for Rs.37,668-11-4, being the capital expenditure incurred by the concern to end of 30-6-1936. As the factory has drawn the amounts for expenditure partly through this office and partly through the Financial Assistant to the Chief Electrical Engineer it has been requested to send a statement of drawings and remittances, for verification with the figures passed on by the Chief Electrical Engineer and those booked by this office.

The balance as at end of last year has been communicated to and got accepted by the Factory.

✓

H.V. Venkatachar Iyengar
for Comptroller. 4.1.37

M
2.1.37

HR)

Review of Balances for 1935-36.

22(b) Forest Advances
prior to July 1918.

Balance .. Dr Rs.3334-11-7.

There is no balance as per Broad sheet. The balance relates to the period prior to July 1918, when the revised system of accounts were brought into force. The Chief Conservator of Forests has been addressed in this office letter No.561/Ft dated 17-12-36 to intimate individual particulars relating to this balance and the action taken for their adjustment. Further action will be taken on receipt of his reply.

R.R

COMPTROLLER.

2/11/37

Review of Balance for the year 1935-36:
Civil Debt Head - 22 (d).

Charges by Public Works Officers for works recoverable from ryots under Tank Maintenance Rules prior to July 1918. Cr. 49,253-6-1.

1) The balance on 30-6-1935 was Rs.49,239-7-1 and the increase of Rs.13-15-0 is due to the following items adjusted in the current year.

106-4-3. Credit in the cash account of Hassan District for March 1935 adjusted by Transfer Entry No.4/B.I dated 18th November 1935 for October 1935.

92-5-3. Amount wrongly credited to this head in July 1934 instead of to 22 (e) charges by Public Works Officers for works recoverable from ryots under Tank maintenance rules since July 1918 adjusted by Transfer Entry No.8/Mysore dated 11th December 1935 for November 1935.

13-15-0 Net increase.

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2) Advance to ryots by Civil Officers for earthwork to minor tanks. Dr.57,535-9-0.

It was proposed in the reviews submitted in the previous years that the balances under these two heads have to be adjusted to Government account and the heads closed. The credit balance of Rs.49,253-6-1 under head (1) includes a debit balance of Rs.46,785-7-4 which was outstanding on 30-6-1917 under the head "Advances to Inamdars for repairs to their tanks by P.W.D." Deputy Commissioners were addressed in 1927 to recover the amounts. But no definite replies as to the result of action taken have yet been received from them. The items will be looked into again on receipt of their replies.

For balances under (2) no action is possible as no detailed accounts were kept regarding advances given to ryots for earthwork to minor Tanks practically from the very beginning. The question of adjustment of these

items is under examination.

COMPTROLLER.

6/1/37

22. (g) Charges of P.W.Officers for excavating and opening of Hukkals under Irwin Canal.
Dr. 2,462-3-1.

Opening balance on 1st July 1935.	2,883-10-8
Debits during the year.	10- 3-0
Total.	2,893-13-8
Less credits during the year.	431-10-7
Closing balance.	2,462- 3-1

Against the advance limit of Rs.5,000/- sanctioned in G.O.No.2011-17/K.S.S.6013-19 dated 21-6-1932, for the above purpose the total charges incurred amounted to ~~Rs.3,035-~~ Rs.3,035-10-10 to end of June 1936. Against this a sum of Rs.573-7-9 was only recovered by the Revenue Department leaving a heavy balance of Rs.2,462-3-1, the ledger balance being Rs.2363-9-2. The difference of Rs.98-9-11 is due to the following:-

i. Rs.33-9-0 is credited during March 1936 to "30(c) Loans in Treasury Accounts instead of to "22(g) Hikkal charges.

ii. A sum of Rs.132-2-11 is erroneously credited to "22 (g) Hikkal charges during March 1936 in the Mysore District Treasury accounts instead of "22 (e)." Necessary

Adjustments have since been effected , i.e., in December 1936 by transfer entries. The expenditure was incurred by the Executive Engineer, Irwin Canal Division and the details as to the person from whom the balances are due are maintained by the Revenue Department. The Deputy Commissioner has been requested to send the D.C.B. statement for verification.

Head of account.	Balance shown in Ledger.	Detailed Account.	Differences in the balance ledger more + Less -	Remarks.
22. Departmental Advances (g) charges by P.W. officers for excavating and opening of Hukkals under Irwin Canal.	2363-9-2.	2462-3-1	-98-9-11	Due to omission of a credit of Rs.33-9-0 and a wrong credit of 132-2-11 in March 36 ~~account~~ accounts in Mysore District Treasury, since ~~sent~~ addressed.

P. Sreenivasa Rao
For Comptroller.

Review of Balances for 1935-36.

22 Departmental Advances

(h) Advances to piece work contractors in MalnadDivisions for securing labour and for providing themselves with a cart and ~~pair~~ pair of bullocks as sanctioned in G.O.No.P.W.2702-4 dated 16-5-1929.

Opening balance		Rs.12,245--3--0
Debits during 1935-36		34,062--3--0
	Total	46,307--6--0
Credits during 1935-36		42,601-11--0
Closing balance		3,705-11--0

The balance as per Broad sheet is Rs.3705-11-0 but as per ledger it is Rs.3,700-11-0. The difference of Rs.5/- is due to having shown a recovery of Rs.5/- in Kadur Division during November 1935 towards work advance erroneously as credit to 22 (h). Necessary action has been taken to rectify the error.

The closing balance agrees with individual items and they are current. The balances due relate to Shimoga Division to the extent of - - - - - - 419--0-0 and the balance to Kadur Division.

✓

for Comptroller

21/12

REVIEW OF BALANCES FOR 1935-36.

22 Departmental Advance.

(i) Advances for the collection and preparation of sandal-wood and purchase of Sham wood.

Balance. Dr:- Rs.1,88,937-7-2

The balance as per Broad sheet is Rs. 1,88,386-7-2 and the difference of Rs.551-0-0 is on the amount debited to the Advance account on Establishment Bills, the particulars of which are being traced, & will be adjusted during the course of the current year.

Comptroller.

9. 23 (a) Objection Book Advances. IX Railways.

Closing Balance. Nil.

There was NIL balance under the head, both in the Railway Ledger and in the Comptroller's Books.

Review of Balance for 1935-36.

23 Other Advances

(b) Advances for the purchase of bicycles and motor vehicles.

Dr. Rs.60,465-5-11

An abstract of transactions during the year is given below:-

Opening Balance on 1-7-35		Rs.68,227--6--5
Debits during 1935-36		Rs.45,491--5--3
	Total	Rs.113718-11--8
Credits during 1935-36		Rs.53,088--4-11
Closing balance on 30-6-36		Rs.60,630--7--7

Total interest realised during 35-36 3,255--0--3

The closing balance in the general ledger is less than that in the Broad sheet by Rs.165-1-8.and this difference is made up of the following 3 items.

Month	District	Debits	Credits
May 1936	S.H.Treasury	-50-0-0	
June "	S.H.Treasury		50-0-0
"	Mysore		65-1-8
		-50-0-0	115--1-8

-165-1-8.

These items have been adjusted in the accounts of the current year.

There were 29 defaulters during the year 2 under motor car Advances and 27 under bicycle advances and the amounts due from them work out to Rs.395 and 146-7-0 respectively.

Out of the total arrears of Rs.541-7-0 a sum of Rs.447-0-0 represents dues from the deceased persons and therefore necessary action has been taken to recover these overdue amounts either from the fnsurance bonus or from the compassionate gratuity due to these. ~~The transactions of the year together with the~~

due to these.

The transactions of the year together with the balance due have been intimated to the debtors concerned and ~~the~~ in most of the cases these ~~memos~~ memoes have been returned with the certificate of correctness.

✓

for Comptroller.

24/12 23/12/36

KR)

Review of Balances for 1935-36.

23 (c) House Building and Purchase Advances

Dr. 5,83,742-2-4

The transactions under this head during the year 1935-36 are given below according to broadsheet. The closing balance shown therein is less by Rs.38-3-10 than that in the General Ledger. This difference has since been adjusted in the month of October 1936.

The aggregate of the individual balances according to the advance ledger maintained in this office together with the balance shown in the plus and minus memos received from the Financial branches of the Railways, Electrical and Education Departments, agree with the closing balance of the broad sheet.

Opening balance on 1-7-1935	6,09,879-0-2
Advances drawn during the year	1,58,854-9-2
Total	7,68,733-9-4
Recoveries during the year	1,85,029-10-10
Closing balance on 30-6-36	5,83,703-14-6

Interest realised during the year 19,527-11-10.

Out of the closing balance of Rs.5,83,703-14-6 a sum of Rs.1,653-10-0 was overdue from 20 advance holders on 30-6-36 of which a sum of Rs.976-4-0 has since been recovered during the current year. Action has been taken for the recovery of the balance.

Statement of transactions for 1935-36 sent to the debtors have all been received with the acknowledgments for the balances except in 66 cases, and their return is being watched.

2/1/37

for Comptroller.

KR)

23 Other Advances

(f) Advances for Weights & Measures

Dr. 64,001- 0- 4

This represents the balance outstanding on 30-6-36 out of the amount spent on the manufacture of weights and Measures. The statements of monthly debits and credits have been forwarded to the Director, Industries and - - Commerce for reconciliation with the detailed accounts - kept by him.

A sum of Rs 57-8-0 which is wrongly debited to this head in accounts during May 1936 is adjusted by this offic in the accounts for 1936-37.

The Director's acceptance for the balance of - - Rs 63,943-8-4 and a statement showing the stock on hand on that date at cost price together with the certificate of stock verification have been called for. The - - difference between the book figures and actual value of stock will be adjusted on receipt of his statement.

H. V. Venkatarama Ayyangar
Comptroller.

Review of Balance for 1935-36.

23 (k) Advances to Village Panchayets for acquiring lands for village Extension.

Dr. 18,794-12-11.

The closing balance in the Broad sheet is more by Rs.500/- than in the General Ledger. The difference is since traced to a misclassification in the detailed books and this will be adjusted in the accounts of the current year.

An abstract of the transactions according to the Broadsheet is given below.

Opening Balance 1-7-35	Rs.20,258-12-11
Amount advanced during the year	2,849--0--0
Total	Rs.23,107-12-11
Recoveries during the year	Rs. 3,813--0--0
Closing balance on 30-6-36	Rs.19,294-12-11
Interest realised during the year	306-13--5

The following sums became overdue

	Principal	Interest.
Bangalore District	427--7--0	
Kolar District	1,648-12--9	175-5--9
Kolar District	510--9--0	
Mysore	958--2--9	0--7-11
Hassan	300--0--0	
	Rs. 3,844-15--6	175-12-11

The annual statement of transactions during the year in respect of individual accounts have all been sent to the deputy Commissioners of Districts for verification and re-transmission.

Similar statements that had been sent last year have been received duly verified except these of Bangalore Kolar and Mysore Districts. The Deputy Commissioners of these Districts have been reminded to return the same early.

2/1/37

for Controller.

Review of Balances for 1935-36.

23 Other Advances.

(1) Advances for the working of Badanaval Spinning Circle

Dr. 36,000/-

This represents the working advance fixed for the circle in G.O.Nos. G1.5928-9/I&C.99-33-4 dated 5-3-35 and G.O.No.D.4652-3/I&C 128-35-2 dated 31-1-1936, and the amount agrees with that shown in the (prol) Balance sheet as at 30-6-36.

Comptroller.

23 Other Advances
(i) Advances for the working of
Chrome Mines by Government Agency.

Dr. 15,000/-

This represents the working advance sanctioned to the Chrome Mines in G.O.No.3036-38, Geol.51-33-11 dated 7-11-1934 and agrees with the figures shown in the Balance Sheet of the ~~Units~~ mines as at 30-6-1936.

H.V. Venkata Rama Iyengar
Comptroller.
7-1

S.S.

Review of Balances for 1935-36.

23. Other Advances.

(m) Advances on account of Kerbstone

Dr.1,50,000-0-0

Final adjustment could not be made during the year for want of receipt of final accounts from the department up to the date of transfer of the kerbstore business to a private Agency. It is stated that the final balance sheet will be completed soon after the receipt of certain information called for from the Trade Commissioner for Mysore in London and submitted for audit.

Comptroller.

Review of Balances 1935-36.

24 Suspense Accounts

(b) Recoveries of Service Payments.

Cr. 13,380-5-2.

Transactions under this head during the year are as under the balances in the books agree with those in the broad sheet. -

Opening Balance.		- 7,111- 1-3
Credits during the year.		1,93,657- 9-1
	Total.	1,86,546- 7-10
Debits during the year.		1,73,166- 2-8
Balance.	Cr.	Rs. 13, 380 - 5-2

Details for this credit of Rs.13,380-5-2 are as under:-

S.H.Treasury.	12,688- 4-11
Bangalore District.	278-13-0
Tumkur "	65- 2-0
Kadur "	302-13-3
Mysore "	18- 8-0
Preaudit.	26-12-0
Total. Cr.	13,380- 5-2

Action has been taken to adjust the outstanding credits during the current year.

H.V. Venkatalakamma Iyengar
for Deputy Comptroller.

S.S.

Review of Balances 1935-36.

24. Suspense Accounts
(1) Cheque Suspense

Cr. Rs 1,81,465-7-9

Details according to several Districts are as under

State Huzur Treasury	...	1,14,602-15- 7
Kolar District		924- 0- 9
Shimoga "		519- 5- 0
Kadur "		1,945- 2- 8
Hassan "		1,022-13- 4
Mysore "		62,351- 2- 5
	Total	1,81,465- 7- 9

The balances in the Broad Sheet agree with the figures in Books. The balances in the Plus and Minus memos of the Mysore District Treasury and State Huzur Treasury differ from those in the Broad Sheet by sums of 0-4-0, Rs 151-13-8 respectively. The Treasury officers have been addressed to verify the details and adjust the differences during the current year.

for Deputy Comptroller
A.V. Venkatarama Iyengar

Review of Balances for 1935-86

24(4) Cash Bonus on Fixed Deposits

Dr. 808-15-6

The balance as per Broad Sheet ~~as~~ is Rs 21-7-9 Cr. and is less than the General Ledger figure by Rs 830-7-3. The particulars relating to the difference are noted ~~(in the attached statement)~~ below 1a and will be adjusted in the accounts for 1936-37.

Comptroller
17/12

Debits to be withdrawn

State Huzur Treasury May 1934			8-10-8
Transfer Entry No.	2128	555-	9-5
do	2297 for June final 34	501-	3-10
do	2322	19-	2-0
Nolar May 1934		0-	1-0
			1084-10-11

Credits to be withdrawn

October 1935 Cr T.E.878 for Sept.34	215-3-0	
Differences in 1933-34 Crs	38-0-8	
Transfer Entry No.117/Gl.for March 1934	0-8-11	
		254-3-8
		830-7-3

11. 24 (j) Railway Expenditure payable by Iron Works

Closing Balance. Rs.1,920/-

The above balance as per Railway Ledger agrees with the balance in the Comptroller's books.

The amount represents the Joint Station Expenses due by the Mysore Iron Works for 1935-36 adjusted in the Supplemental accounts for June 1936 and is under recovery from the Mysore Iron Works.

√

M. Viswaraja Rao
29/12/36

Review of Balances for 1935-36.

24. Suspense Account

(o) Accrued interest on 5½% State Loan Bonds issued under the advance scheme.

Balance Dr.Rs.15-0-0

The balance in the general ledger is due to a wrong debit in the Treasury accounts and the same will be adjusted during the year.

As already reported in the previous review there were no transactions during the year.

FOR COMPTROLLER

Review of Balances. for 1935-36.

24. Suspense Accounts

(u) Accrued interest on 3½% State Loan Bonds issued under advance scheme.

Cr.Rs. 354-13-11.

An abstract of transactions according to the broad sheet is given below.

Opening balance on 1-7-1935	Rs.164--9--1
Credits during 1935-36	Rs.376-12--0
Total	Rs.541--5--1
Debits during 1935-36	Rs.167-14--5
Closing balance	Rs.373--6--8.

The amount in the general ledger is less by Rs.18-8-9 than in the broad sheet and the same has been adjusted during the ~~year~~ current year.

FOR COMPTROLLER.

REVIEW OF BALANCES FOR 1935-36

W.(c) Departmental Balances.

25. Departmental Balances.

(a) Forest. Nil.

The nil balance is as per Departmental cash account and cash Balance reports. The ledger balance is also nil.

Comptroller.

Cu 21/37

12. 25 (b) Departmental Balances (b) Railways.

Closing Balance. Rs.61,326-7-7.

The above closing balance as per Railway Books agrees with that in the General Ledger in the - Comptroller's office. Necessary Cash Balance returns have been received from the several departments and recorded in the Railway Audit office.

✓ M. Viraraghavan

Review of Balances 1935-36.

26 Takavi and Agricultural Loans

(c) Land Improvement Loans (new rules)

Rs - As - Ps
Dr. 697,007-11-10.

An abstract of transactions for the year according to the Braod sheet maintained is given below.

		Rs As Ps.
Balance on 1-7-1935		7,31,286-15--3
Debits in 1935-36		60,006--9--6
	Total	7,91,393--8--9
Credits in 1935-36		1,04,773--6--2
Closing balance on 30-6-36		6,86,620--2--7
Interest realised in 1935-36		48,521--8-11

The balance in the general ledger is more than that in the Broad sheet by Rs.10,387-9-3 which is made up of the following items.

	Month	Dr.	Cr.
(A) Difference in the accounts prior to 1917-18		10,573-2-1.	
(B) Items relating to			
(1) Bangalore for	January 1936	— 100-0-0	
(2) Tumkur for	May 1936		69-7--4
(3) " "	June 1936		16-1--6
		10,473-2-1	85-8-10

Net difference Rs.10,387-9-3

Of the above, item No.(1) under (B) has been adjusted in the accounts for October 1936. The remaining items under (B) represent credits appearing in the general ledger but not taken against the individual loan ledger accounts and also to the Broad sheet since sufficient details of the same to identify the credits had not been furnished in the Treasury recovery statements. These items of differences will be adjusted after the information called for is received from the Revenue Department.

As regards item No.(A) viz. the difference of Rs.10,573-2-1 pertaining to the previous years, the statements of annuity Balances called for from all the taluks have been received

and

and verified except the one relating to madhugiri taluk which was also received recently and is still under verification. The analysed differences appear to affect not only the accounts under review but also those appearing under Takavi Loans (old) Takavi Loans (new) Land Improvement (old). Definite proposals regarding the mode of the adjustment of these differences will be submitted to Government during the course of the year.

Comptroller

21/12/36

Review of Balances 1935-36.

26. Takavi and Agricultural Loans.

(d) Takavi Loans (new rules)

Dr. Rs. ~~5,11,~~631-4-8.

An abstract of transactions for the year according to the Broadsheet maintained is given below:-

Balance on 1-7-1935		532,109-11--8
Debits in 1935-36		64,656--8--0
	Total	596,766--3--8
Credits in 1935-36		85,134-15--0
Closing Balance on 30-6-1936		511,631--4--8
Interest realised during the year		23,918--1--9

The balance in the general ledger is less than that of the Broad sheet by Rs.313-6-3 w ich is made up of the following items.

	Month	Dr.	cr.
(A) Difference in accounts prior to 1917-18.		-319-15--7	
(B) Items relating to			
(1) Mysore District for	October 34		7-0-0
(2) "	November "		37-0-0
(3) "	December "		2-0-0
(4) "	February 35		2-0-0
(5) Kolar District for	January 36		13-0-0
(6) Bangalore for	" 36	100-0-0	
(7) Mysore District for	March 36		5-0-0
(8) "	April 1936		15-0-0
(9) Tumkur	June 36		12-6-8
		-219-15-7	93-6-8

Net difference Rs.313-6-3.

Of the items shown under (B) Item No.6 for Rs.100 was adjusted in the accounts of the current year. The remaining items shown under (B) represent credits appearing in the general ledger but not taken against the individual loan ledger accounts and to the Broad sheet since sufficient details of the same had to identify the credits had not been furnished in the treasury recovery statements. These items of differences willbe adjusted after the information called for is received from the Revenue Department

The sum of Rs.319-15-7 shown under (A) represents the difference in the opening Balance. As explained in the Review of 26 (c) Land Improvement Loans (new rules) proposals to adjust this difference will be submitted to Government in the course of the current year.

Raghunandan

FOR Comptroller

Dy
21/7/51

Review of Balances for 1935-36.

28 (b) Loans to Agricultural Banks

Dr. 19,690-5-0

The balance in the general ledger is more by Rs.500/- due to a wrong debit in the Treasury accounts and it will be rectified during the current year.

There were no transactions during the year under review and the previous balance of Rs.19,190-5-0 continues to be outstanding and this agrees with the aggregate of individual balances as under:-

(1) Avdesahalli Agricultural Bank		6,180-0-0
(2) Vadigenahalli ~~Bank~~ "	"	1,010-5-0
(3) Late Mr.T.Laxinarasimha Rao		12,000-0-0
	Total	19,190-5-0

The interest due in respect of the above two accounts to end of June 1936 works out to 2,408-15-11.

Item (1) Final adjustments as ordered in G.O.No.D. 421-24/C.S.1-33-99 dated 19-7-35 could not be effected as the information from the revenue department referred to in the review for the previous year has not yet been furnished inspite of repeated reminders.

Item (2) - The Deputy Commissioner Bangalore District has stated that action is being taken for the recovery of arrears, under this item from the existing members of the Bank and a sum of Rs.46-is adjusted during October 1936 in Kolar District, as the net sale proceeds of certain lands belonging to the ~~differen~~ defaulters.

The balance acknowledgment slips relating to the above two defunct banks for the year under review have been forwarded to the Deputy Commissioner Bangalore District for getting the acknowledgment of the Amildar of Devanhally taluk for the correctness of the balance and the same for the previous

previous year have been returned duly acknowledged.

Item 3 - A copy of the letter No.A.3.1543/35-36 dated 30-3-36 received from the Deputy Commissioner Kadur District intimating that the lands mortgaged by the debtor were resumed by Government and consequently the amounts realised by the sale of the usufructs are credited to Land Revenue has been forwarded to Government in this office letter No.914/ Loans dated 7th April 1936, and the orders thereon are still awaited.

for Comptroller.

DB 22/4

Review of Balances for 1935-36.

30 (b) Loans for Restoration of Tanks.

Dr. 8,30,339-13-10.

The closing balance according to the Broad sheet was more by Rs.95-11-11 than the closing balance in the General Ledger and this difference has been adjusted with in the accou of the current year. The transactions during the year as per the books of this office and those of Revenue Department based on the plus and minus memos and analysed according to the Districts are as noted below. (vide Separate Statement enclo

	Transaction according to the accounts of Audit office	Revenue Department	Difference Departmental figure — Less	+ More
Opening balance on 1-7-35	7,67,951--6-10	6,74,697-13--1	-93,253--9--9	
Debits during the year	78,252-11-10	74,056-15--5	-4,195-12--5	
Total	8,46,204--2--8	7,48,754-12--6	-97,449--6--2	
Deduct Recoveries during the year	15,768--8-11	10,161-14--5	-5,606-10--6	
Closing Balance on 30-6-36	8,30,435--9--9	7,38,592-14--1	-91,842-11--8.	

As regards transactions subsequant to July 1925 in addition to the monthly statement of differences based on plus and minus memos a consolidated statement for the year under review has been sent to each of the Deputy Commissioner's of the Districts indicating therein the action to be taken in respect of every one of those items and their replies are awaited.

Regarding the transactions prior to 1st July 1925 after which date detailed accounts were discontinued in the audit office and the adjustment of the differences are urged but no appreciable progress seems to have been made by the Deputy Commissioners in the direction. Reports of the verification of these balances relating to Sagar and Bagepalli taluks have since been received and are under verification.

The Revenue Commissioner has proposed that two Accountants of this office may be specially deputed for this work and the subject ~~under this head~~ is under correspondence with him.

Though the difference between the closing balance of the audit office and that of the Revenue Department appears to be less by about Rs 1500/- than the difference in the opening balance it will be seen that it is due to further omissions of both debits and credits in the departmental accounts.

Comptroller 2/1/37

Review of Balances for 1935-36.

30 (e) Advances to Government servants for purchasing 5½% State Loan Bonds of 1938.

Dr. 1,490-0-0

An abstract of transactions according to the broad sheet is given below.

Opening balance on 1-7-35	Rs.1,484-0-0
Adjustments of excess recoveries during 1935-36	Rs 6-0-0
Closing balance on 1-7-36	Rs.1,490-0-0

This agrees with that in the general ledger and made up of

(1) Excess recoveries Rs.148-0-0

(2) Balance of advance still outstanding Rs.1,638-0-0

Action is being taken to refund the excess recoveries wherever possible and action for the recovery of the ~~value~~ balance of advance due can only be taken when the claim for the bonds is preferred by the holder of th succession certificate of late Mr.M.K.Venkata Rao as already reported in the previous reviews.

FOR COMPTROLLER

Review of Balances for 1935-36.

30. (f) Advances to Government servants for purchasing 5% State Loan Bonds of 1955.

Cr. Rs.36-0-0

An abstract of transactions according to broad sheet is given below and the closing balance shown therein agrees with that in the general ledger.

Opening balance on 1-7-35	Rs.39--0--0
Adjustments during the year	Rs. 3-0---0
Closing balance on 1-7-36	Rs.36--0--0

This ~~ex~~ credit balance is due to excess recoveries from six advance holders during previous year and action is being taken to refund the amount.

FOR COMPTROLLER

30. Other Advances

G. Advances to Government Servants for the 3½% State Loan of 1951-58.

Cr. 14-0-0

An abstract of transactions according to the broad-sheet is given below.

Opening balance on 1-7-35	Rs.10,490--0-0
Credits during the year	Rs.10,504--0-0
Closing balance on 30-6-36	Rs-14-0-0

This credit balance which agrees with the general ledger is due to excess recoveries from two advance holders and action is being taken to refund the same.

Ayub Ahmad Khan

FOR COMPTROLLER

2/11

Review of Balances for 1935-36

32 Cheques and Bills (e) Public Works Billspayable.

Cr. Rs.4,60,824-11-6.

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1. The transactions appearing under the above head relating to bills for work expenditure passed for payment by Treasuries by Public Works disbursers.

2. The following statement shows the transactions for 1935-36.

	As per Broad sheet.	As per ledger.	Difference
Opening balance.	Rs. 4,61,494- 9-6.	4,60,824-11-6.	669-14-0
Credits during 1935-36.	65,66,131- 9-6	65,66,131- 9-6	-
Total.	70,27,626- 3-0	70,26,956- 5-0	669-14-0
Debits during 1935-36.	65,18,333- 2-5	65,18,623-15-8	-290-13-3
Total.	5,09,293- 0-7	5,08,332- 5-4	960-11-3
Error in the opening balance of July 1931 now rectified.	0- 2-0		0- 2-0
Closing balance.	5,09,293- 2-7.	5,08,332- 5-4.	960-13-3

3. The difference between the broad sheets and ledger figures amounting to Rs.960-13-3 was due to the erroneous debit in the treasury accounts of the following items to "P.W. Bills payable" instead of to "33 (d) Other items adjustable by P.W.D.".

1. Mysore District. - Payment in Guhdlupet Taluk Treasury on 17-4-1936.	11-8-0
2. Mysore District. - Payment in Seringapatam Taluk " on 29-6-36 (pertaining to Mysore Division).	383-8-0
3. Mysore District. - Payment in Seringapatam Taluk Treasury on 29-6-36 (pertaining to Lower Channel Division).	564-13-3
Total.	959-13-3

These items have since been adjusted. A difference of Re.1, relating to Bangalore Division refers to 1930 and the same is being traced for early adjustment

4. The details at the end of June 1936 as per

per accounts of all the Executive Divisions agree with broad sheet except in the following cases:-

Kadur Division. - 442-3-0 shows less and Tumkur Division more by Rs.10, These differences relate to June 1931 and June 34 and are being traced.

for Comptroller.

S.S.

7. 33 (a) Inter Divisional Transfers (Old)

Dr. 20,808-13- 7.

The outstandings stood at Rs.1,80,808-13-7 at the beginning of the year and it was reduced to Rs.20,808-13-7 during the year. Some more items aggregating Rs.17,733-10-4 have since been adjusted in 1936-37 and the balance of Rs.3,075-3-3 is under further verification.

✓

P.V. Venkatarao Jr.
25/11/36

6. 33 (a) Inter Divisional Transfers (New)

	Rs.
Closing Balance. (Cr)	17,547-11- 6.

The Credit balance of Rs.17547-11-6 outstanding at the end of the year is briefly made up as follows:-

1. Credit items unresponded Rs. as. p.
Cr. 20,748-8-0. This mostly represents Workshop liabilities for June 1936 paid in July 1936. All the items have since been cleared excepting a few old ones aggregating Rs.315-3-6 which are under correspondence with the Loco and Carr Superintendent and a few amounting to Rs.273-9-0 which are under verification in the Railway Audit office.

2. Debits items unresponded
Dr. 3,200-12- 6. Since cleared except a sum of Rs.7-15-0 relating to June 1936 for which debit is awaited in the Construction Divisional accounts.

Net Cr. 17,547-11- 6.

Further particulars are mentioned in the Detailed Review published in the Railway Department.

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REVIEW OF BALANCES. 35-36.

33(d) Other Items - Iters adjustable by Civil.

Dr 3,140-12-0.

The balance in the Broad Sheet is Rs.3,748-14-0 as detailed below:-

30-31	Dr 115- 9-0	
31-32		Cr 58-13-0
32-33		Cr 63-12-0
33-34	Dr 79-11-0	
35-36	Dr 3676-3-0	
	3871-7-0	122- 9-0

Net Dr 3,748-14-0.

The difference of Rs.608-2-0 between the figures in the books and the Broad sheet ~~xxxxxxxxxx~~ represents misposting in the P.W.Abstract for May 36 and June 36 as detailed below and the same is adjusted in the current year.

Rs.634/- is posted to Inter Divisional Transfers during May 36 instead of to 33(d) Other Items Civil

Rs.25-14-0 is posted under 33(d) Other Items Civil during June 36 instead of to Inter Divisional Transfers.

Out of the outstandings of Rs.3748-14-0 at the end of June 36, a sum of Rs.3676-3-0 has been adjusted during October 36 and the remaining items of the previous years could not be adjusted for want of accepted bills for the debits and sufficient details for the amounts credited to this head in the Divisional accounts. The Executive Engineers of the Divisions concerned have been addressed to furnish the required details to adjust these items.

N.V. Venkata Rama Iyengar

R.R for Deputy Comptroller

3 4. Account Current between Civil and Railways.

II Remittances from Civil to Railways. Cr. Rs 1,91,216-15-7.

The credit balance of Rs.1,91,216-15-7 as per Railway Progress Register agrees with that as per Detailed Registers maintained in the Railway Audit Office. But, compared with the figures in the Comptroller's General Books, the balance in the Railway Progress Register is less by Rs.640-1-0 as particularised below:-

	Rs.	as	ps.
Differerence in the Opening Balance between the Comptroller's General Books and the Exchange accounts.	440-	0-	0.
(Credits more in Comptroller's General Books.)			
Difference in the transactions of 1935-36.			
i. Difference between the debits as appearing in the Comptroller's General Books and those furnished to the Railway Audit office in the monthly Civil Exchange accounts.			
Debits as per Comptroller's General Books. 31,00,714-14-6.			
do Civil Exchange accounts. 31,00,922-14-6.			
Difference	208-	0-	0.
(Debit less in Comptroller 's General Books.)			
ii. Difference between the credits as booked in the Comptroller's General Books and those as per monthly Railway accounts sent to Comptroller and the special - credits advised by Comptroller.			
As per Comptroller's General Books. 31,43,552-14-10.			
do Ry.accounts. 31,43,552-14-10.			
do Special credits advised by Comptroller vide his memo No.450/Bks.D/ 30-9-36. 7-15- 0.			
31,43,560-13-10. Diffee.	7-	15-	0.
(Credits less in Comptroller(s General Books)			
Total difference in the transactions during the year.	200-	1-	0.
(Debit less in Comptroller's Genecral Books)			
Total difference in the Closing Balance.	640-	1-	0.
(Credit more in Comptroller' Genral Books.			

The excess credit balance of Rs.640-1-0 at the end of the year is on the Civil side and necessary action for adjustment has to be taken in the Comptroller's office.

The balance as per Railway Progress Register agrees with the total amount of uncashed cheques of the Railway Department at end of June 1936.

P V Varadaraja Iyer
25-12-36

5. 34-IV Items Adjustable by Railways.

Closing Balance. Rs.3,212-11- 9 (Cr)

The above closing balance as per Railway Progress Register agrees with that as per Detailed Registers maintained in the Railway Audit office. But, compared with the Comptroller's General Books, there is a difference of Rs.2,867-15-5 as detailed below:-

Difference in the opening balance between the Comptroller's General Books and the Progress Registers maintained in the Railway Audit office. — Rs. as. P. Cr. 27,602- 4-11. (Credits more in Comptroller's General Books)

Difference in the transactions of 1935-36.-

i. Difference between the debits as booked in the Comptroller's General Books and the total of the debits as appearing in the monthly Railway accounts rendered to the Comptroller and the Civil Exchange accounts.

Debits as per Comptroller's General Books. Rs.54,21,852-14-9.
do as per monthly Ry accounts remdered to - Comptroller. Rs.21,74,182-3-1.

do as per Civil Exchange a/cs sent to Ry. Audit office. 32,45,284-14-3.

Rs.54,19,467- 1- 4.

Difference. 2,385- 13- 5.
(debits more in Comptroller's General Books)

ii. Difference between the credits booked in the Comptroller's General Books and the total of the credits as appearing in the monthly Railway a/cs rendered to Comptroller and the Civil Exchange accounts.

Credits as per Comptroller's General Books. Rs.52,34,435-12-7.
Total of Credits as per Ry.monthly. accounts sent t o Comptroller. 32,13,367-8-11.
Total of credits as per civil - exchange a/cs sent to Ry. Audit office. 20,48,152-10-7.

52,62,520-3- 6.

Difference. 28,084- 6-11.
(Credits less in Comptroller's General Books)

Total difference in the closing balance at end of '35-36. 2,867-15- 5.
credit less in Comptroller's General Books)

The difference is between the Comptroller's General Books and the Civil Exchange accounts.

Necessary action for adjustment has to be taken in the Comptroller's office. The figures as per Railway Progress Registers maintained in the Railway Audit office agree with those as per - Civil and Railway Exchange accounts and the Detailed Registers - maintained in the Railway Audit office.

The Credit balance of Rs.3,212-11-9 outstanding as per Detailed Registers maintained in the Railway Audit office is briefly made up as follows:-

I. Debit items unresponded.

21 items debited by Civil Depdt. requiring response by the Ry. Department.	Rs.13,840-10-7.	Out of these, 12 items aggregating Rs.8,738-4-5 have since been adjusted in 1936-37 and of the balance of Rs. - - 5,102-6-2 two items aggregating Rs. 231-5-10 relate to old periods and are under correspondence with the Departmental officers. The rest relate to periods from Jan.36 to June '36 and are under - adjustment in the accounts for Oct.'36.
1 item debited by Railways requiring response by Civil.	" 89-12- 0.	This relates to April '36. Credit awaited from Civil Department.
Total Debits	13,930-6-7	

II. Credit items unresponded.

11 items credited by Rys for which debits are - awaited from Civil Depdt.	" 13,120- 8-7.	These comprise of Forest Department bills and Land - Acquisition charges adjusted in the Ry. accounts from April '36 to June '36 in anticipation of debit from Civil Department out of which, debits aggegating Rs.6208-3- relating to Land - Acquisition charges have since been received in October 1936.
3 items credited by Civil requiring response by Rys.	" 4,022-9- 8.	Out of this 1 item for Rs.218-12-0 has since been adjusted and the balance which relates to April 36 and June 36 is under adjustment in the accounts for October 1936
Total Credits.	17,143- 2-4.	
Net Credit balance.	3,212-11-9.	

35 (i) Remittances to Civil from Education Department.

Ledger Balance on 30-6-1936. Cr.137-10-10

	Dr.	Cr.
Opening Balance.		144-9-7
Transactions during the year 1935-36.	6,54,037-8-5	6,54,030- 9-8
Closing Balance.	137-10-10	
Total.	6,54,175- 3-3.	6,54,175- 3-3

The balance in the Broad sheet agrees with that in the ledger. The closing balance of Rs.137-10-10 represents the following:-

1. Excess credit taken to this head in the accounts for January 1934 in the cash Account of Bangalore District Treasury over and above that furnished in the Receipt schedule. Rs. 16-8-0

2. Amount of cess wrongly credited to Land Revenue 1 Assessment on lands in the accounts of the Bangalore District for June 35, adjusted by T.E. No.34/AI for June 35 final and passed for adjustment in the Exchange Accounts for June 35 final. Rs.126-9-0

3. Difference of Rs.0-0-10 between the cash account and the receipt schedule of Shimoga District Treasury accounts for May 1936 not taken to account in the inward exchange accounts. Rs.0-0-10

4. T.E. No.15/AI for April 36 Bangalore District withdrawn during June 36 final vide ~~Vr.~~ T.E No.32/AI as the amount was adjusted by a minus credit to the Insurance Fund in the Education Transfers during March 1936. - vide letter No.885 dated 13-7-36 from the Assistant Secretary, Insurance Committee not taken to account in the Inward Exchange Accounts. -5- 7-0

Total. Rs.137-10-10.

Details for Item No.1 have been called for

for from the State Huzur Treasury by the Financial Assistant to Director of Public Instruction and will be adjusted during the current year.

Items 2,3 & 4 have been adjusted in the Education Inward Exchange Accounts for October 1936.

H. R. Venkata Rama Iyengar
For Comptroller.

S.S.

Reviews of Balances 1935-36

35 (iii) Items adjustable by Civil Department.

Cr. 1066-12-0

	Dr.	Cr.
Opening Balance.		14-1-3
Transactions during 1935-36.	22,770-14-3	23,823-9-0
Closing balance.	1,066-12-0	
Total.	23,837-10-3	23,837-10-3

The ledger balance is more than the balance in the broad sheet by Rs.1066-12-0 which represents the following items:-

1. T.E.No.124/B.II for March 1936. - Rs.1026-9-0 credited to this head instead of to 36 (iii) in the Books.

2. Rs.37-11-0 is credited to this head in Kadur District Treasury Accounts for July 1935.

3. Rs.2-8-0 is credited to this head in T.E. No.106/B.II for February 1936 instead of to "16(3) Deduct Receipts on account of sale of books.

Items 1 and 3 have been adjusted during the current year. Details have been traced for item (2) which will also be adjusted in the current year.

H.V. Venkata Rama Iyengar
For Comptroller.

S.S.

Review of Balances for 35-36.

36. Remittances Electrical Department
iii. Items adjustable by Civil Department

Debit Rs 90,797- 8- 8

This balance differs from that of the Broad Sheet which shows a balance of Rs 359-5-4 (credit) by a sum of Rs 91,156-14-0. Details working upto the difference are available and action is being taken to adjust the same in the accounts of the current year.

The ledger balance of Rs 90,797-8-8 Dr is made up of the following items:

Transfer Entry No.124/TAD E ii for Rs 1026-9-0 for March 1936 creditable to this head was wrongly credited to 35. Remittances Education Department iii. Items adjustable by Civil Department in the Detail Books. The amount has been correctly readjusted in Oct.36			1,026- 9- 0
Amounts remaining unadjusted for several months as follows:-			
Month of account	Dr.	Cr.	
Feb.1931		-2-11- 0	
Oct.1931	64- 5- 0	10-15-0	
May 1932	-16-15- 0		
June 1933	0-10- 0		
Nov. 1934	0- 0- 4		
June 1936 Fl.	6545-7- 0*	1148-2- 0*	
adjusted in this office accounts for Oct.1936 and Nov.1936			
	6593-11-0	1156- 6- 0	
	1156- 6-0		
			5,437- 5- 0
Amount debitable to 36-ii Cheques of Electrical Department on treasuries in State Huzur Treasury for April 1936 is wrongly debited to this head. It is adjusted in the current year			84,333-14- 4
			90,797- 8- 8

A. V. Jhavari
Comptroller

Y. Remittances

36 Remittances - Electrical Department

iv Items adjustable by Electrical Department.

Dr. Rs.1,15,456-6-10.

The transactions under this head during the year under review were as follows:-

	Debits.	Credits.
Opening Balance on 1st July 1935.	Rs. 21,320-6-4	Rs. 52-0-10
Amount transferred through inward Exchange accounts from Comptroller.	12,99,333-4-9	5,371-10-3
Amount adjusted in the outward Exchange accounts of the Electrical Department.	1,362-10-1	11,99,823-5-5
Total	Rs. 13,22,016-5-2	12,05,247-0-6

Net Dr. balance as per accounts and Broad Sheet of F.B. Rs. 1,16,769-4-8

The net difference of Rs.1,312-13-10 between the ledger and account balances is due to the sum of - Rs.244-12-8 mentioned in last year's review still remaining untraced, and to the omission in rendering the accounts for a net debit of Rs.166-12-0, and a net credit of Rs.1,724-6-6 by the Comptroller in his several monthly Exchange accounts sent to the Department during the year. Action is being taken in the matter in communication with the Comptroller.

The ....

The balance outstanding is analysed as follows:-

Years to which items relate.	Debits.	Credits.
1927 - 28.	Rs. 9,162-4-7	-
1934 - 35.	256-9-6	3-0-0
1935 - 36.	1,11,362-6-9	4,009-0-2
Total	Rs.1,20,781-4-10	4,012-0-2

Net Dr. Rs.1,16,769-4-8

The amount outstanding in respect of 1927 - 28 relates to certain debits transferred by the Public Works Department to the Mysore Power and Lighting Section in 1920 for laying underground cables to the Palace. The details for these items are being traced in that section.

M. Srikantiah 21/1

HVS-BR-KSN-BLD-KS. Financial Assistant to C.E.M.

Review of Balances 1935-36.

Obsolete Heads
Special Industrial Advances (old).

Dr Rs.14,453-12-0.

The balance remains the same as that shown in the previous review, as no adjustment was made during the year. A sum of Rs.120/- has, however, been adjusted in September 1936 against this advance. The Director has again been requested to arrange for the early adjustment of the advance by disposing of the plant to the best advantage possible.

H.V. Venkatarama Ayyangar
COMPTROLLER.

R.R

Public Works Suspense balances for the year 1935-36.

(i) The balances under Public Works Suspense hads for the yea 1935-36 have been audited as per rules laid down in article 659 of M.C.A.C.Vol.IV Part I and a statement of closing balances for 1934-35 and 1935-36 is given below.

Sub heads effecting the charges against budget grant	Closing balance for 1934-35 as reported to Govt.	Figures of Bureau of Sanitary Engineering. Dn. omitted to be included	Total closing balance for 1934-35.	Closing balance for 35-36	Difference Cre-	Difference De-
	Rs	Rs	Rs	Rs	Rs	
Stock purchases	35,440	850	36,290	42,089	5,799	--
Sales	1,499	133	1,632	541		1,091
Stock	2,56,913	66,140	3,23,053	3,37,395		14,342
Miscellaneous Advances.	23,155	517	23,672	39,272		15,600

(2) A statement showing the closing balances under each head is given according to divisions for the year 1935-36.

(3) Purchases. The increase of Rs.5,799 over last years balance is in respect of the following divisions:-

Buildings Division, Hassan Division, Water Supply Division, B & E Division, K.R.S. Division Mysore Division, Anjanapur Division.

(4) Sales. - There was a fall of Rs.1,091 in the closing balance for 1935-36 as compared with that of previous year and the small balance of Rs.541 consisting of small and efficient items pertained to 5 divisions.

(5) Stock - The closing balance under this head was Rs. 3,37,395 resulting in an increase of 14,342 over last years balance. This was mainly contributed by the Water Supply Division Kadur Division, K.R.S.Division, lower Channels, Shimoga and Anjanapur. All the balances represent the value of stock materials for which detailed accounts have been maintained

as per prescribed procedure and verified by actual count(except in case of Kadur Division from which the counting certificate is not received) at the end of the year either by the Executive Engineers or by their Sub Divisional officers excepting for a sum of Rs.132/- in Tumkur Division. The materials are certified to have been priced within the market rates.

(ii) Out of the balance of Rs.3,37,263/- it is stated as per certificate received that a sum of Rs.2086 represents the value of unserviceable stock Rs.62,921 surplus stock which is available for sale or transfer and stock worth 14,822 which is in excess of the requirements of the next 12 months. The executive Engineers of Water Supply and Sanitary Divisions have not furnished the requisite details of unserviceable and surplus stock etc. Executive Engineer Kadur Division has not sent any of the certificates of surplus balances. The unserviceable stock of Rs.2,086/- relates to Mysore, Chitaldrug Buildings and Irwin Canal Division. The surplus stock relates to Mysore (5402) K.R.S. 28762) Shimoga (28000) and other Divisions (757) working up to Rs.62,921. In addition to this, a sum of Rs.8,493 transferred from Thippagondanahalli to Water Supply Division is also considered as surplus stock as per review of last year. Necessary ~~public notice~~ public sale has been made in K.R.S. Division and no information is available with regard to Mysore Division. Regarding the surplus stock in Shimoga Division representing the cost of certain materials, the disposal has been ordered to be effected by the public auction which had not to be done.

(iii) The reserve stock limit was reduced in respect of Bangalore and Building Divisions to the required amounts. The limit in the following cases is rather high considering the annual requirements. Whether further purchases could not be reduced and what action taken to utilise the existing stock have to be examined.

Divisions.	Reserve limit of stock	Total issues in 1935-36	Average monthly issues	Balance on 30-6-36
Shimoga	35,000	8,311	693	34,329
Mysore	10,000	2,795	233	8,062
Water Supply	1,35,000	1,01,765	9,314	1,53,131
Head Quarter Range	10,000	1,824	152	9,588
B & E Division	70,000	19,120	1,593	62,123
K.R.S.Division	43,800	18,705	1,559	37,890

As already reported in previous years the department has to take action to reduce the stock balances by disposal of all surplus stock and also such of the articles as are not required for use in the near future so as to retain only serviceable and requisite items.

(6) Miscellaneous advances.

(i) The balance under this head at the close of the year was Rs.39,272 as against Rs.23,672 of last year resulting in an increase of Rs.15,600/-. This was mainly caused by Hassan Mysore Head Quarter Range, K.R.S.Shimoga, Chitaldrug and Mysore. The above sum includes Rs.992/- recoverable from departmental officers. Rs.3,115/- represents value of cement found short in Irwin canal Divisional stores. The amount of Rs.1,146/- due from the Inamdars under Hemigiri channel is since recovered.

(ii) All the closing balances have been reviewed by the Executive Engineers of the concerned divisions.

(7) Materials at site.

(i) The subjoined statement shows the balances of materials as per work registers and also those as per actual counting.

(ii) The counting certificates are not received from Kadur, Water Supply and Bureau of Sanitary Engineering Divisions inspite of repeated reminders.

(iii) For the differences which consist of materials counted in excess and less of the book balance, explanations are noted against the items and action is being taken to get the differences adjusted.

For Comptroller.

KR)

Statement of materials at site of works as on 30-6-1936.

Division.	Balance as per books	Balance as actually counted	Difference	Action taken to adjust the difference.
1. Bangalore Dn.	4,355	4,451	-96	Under adjustment.
2. -do- Building Dn.	14,030	13,781	253	
3. Kolar Dn.	2,926	2,926	..	
4. Tumkur Dn.	1,803	1,603	200	Value of materials returned to contractor. Cost is being met
5. Shimoga Dn.	10,920	2,709	8,211	Action is being taken to adjust the difference.
6. Kadur Dn.	statement not received.			
7. Chitaldrug Dn.	4,336	4,282	54	
8. Mysore Dn.	2,106	1,412	705 - 11	Under adjustment
9. Mysore Head Quarter range Dn.	450	751	472 plus 171	
10. Hassan Dn.	21,451	21,226	225	
11. Water Supply Dn.	..	..	..	Not received.
12. Anjanapur Dn.	10,047	7,975	2,801 729	Pending verification on account of inadequate staff as explained by Executive Engineer.
13. Bhadra Anecut Range	77	77	- 2	
14. Lower channels Dn.	685	683		
15. K.P.S.Dn.	10,826	1,605	9,326 - 105	Represents value of 20 pairs of wheels sold to Anjanapur
16. Irwin canal Dn.	14,749	9,042	5,707	Adjustment is awaited Special letter addressed.
17. Bureau of Sanitary Engineering.				Used against works but not adjusted during 1935-36.
Total	98,761	72,523	26,238.	

Asst.Comptroller.

KR)

Statement showing the closing balances under Suspense at the end of 1935-36.

Divisions.	Purchases	Sales	Stock	Miscellaneous Advances.
1. Bangalore Division	160-11--6	..	1,441-11--8	41-11--0
2. Bangalore Building Division	413-14-10	..	1,213-12--6	311--7--7
3. Hassan Dn.	589--0--0	145--9--0	1,655-13--0	12,011--4--5
4. Water Supply Division	36,053--6-10	147-12--0	1,55,606--3--6	1,127--6--6
5. Bureau of Sanitary Engineering Division	1,556--5--0	144--3--7	62,104--4--7	156--0--8
6. Mysore Head Quarters Range Dn.	..	..	9,587--8--9	2,092--4--5
7. Bhadra Reservoir project Dn.	..	..	..	..
8. Kadur Division	..	93--7--0	3,475--5--2	30-12--0
9. K.R.S.Division	1,215-11-11	..	37,844--1--7	9,190--2--4
10. Irwin canal Dn.Mandya	205--2--7	..	3,178--5--8	8,833-13-01
11. Lower Channels Division.	..	..	1,237--4--8	2--2--0
12. Kolar Dn.	113--1--0	..	796--9--5	48-12--0
13. Tumkur Dn.	..	..	358--2--1	64--5--0
14. Shimoga Dn.	..	..	34,329--2-10	2,671--8--2
15. Chitaldrug Dn.	..	..	3,796--5-10	632-10-01
16. Mysore Dn.	377-14--0	9--9--0	8,061-14-11	1,243--0--6
17. Anjanapur Dn.	1,373-15--3	..	4,082--3--4	10--0--0
18. Thippagondanahalli Dn.	29-11--0	..	8,498-12--0	804--6--2
19. Bhadra Anicut Range.	..	..	133--1--5	..
Total	42,088-13-11	540--8--7	3,37,394-10-11	39,271-11--7

KR)

ASSISTANT COMPTROLLER

C.7-172-36.

In reply please quote reference to No. 1383/Books.

FINANCIAL BRO No.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore, dated 29th May *1937*

FINANCIAL 4616 1 JUNE 1937 Bangalore.

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To

Rajasevanipuna
S.Shamanna,Esq.,B.A.,
Financial Secretary to Government of Mysore,
Bangalore.

SIR,

In continuation of this office letter No.1010/Books dated 2-3-37 I have the honour to forward herewith the last batch of the Review of Balances for 1935-36 in respect of the heads detailed below.

I have the honour to be
Sir,
Your most obedient servant,

A N Raghavachar
Comptroller.
29/5

14 (a) Village Improvement fund

15A (xxiii) Tobacco deposits

23 (p) Advances to the Coffee Cess and Experimental Station Fund

33 (B) Forest Department - Payments into treasuries since July 1918

37. Cheques on Treasuries, ~~Public Works Suspense balances~~.
public works Suspense balances.

KR)

Review of Balances under Village Improvement Fund for 1935-36.

This is an obsolete head. There were no transactions during the year. But charges amounting to Rs. 145-9-0 being the pay of Village Panchayat Inspectors' Establishment of Tumkur and Tiptur Taluks for February 1936 were provisionally debited to the above head for final transfer to the correct Head of account to be opened. As a new Head was opened in July 1936, the above debit has been withdrawn and adjusted in the accounts for September 1936, resulting in a nil balance under the above Head.

Assistant Comptroller.

Review of Balances for 1935-36.

15 A. Industrial Deposits,
(xxiii) Tobacco Deposits.

Rs.8,774-1-4 Cr.

.....

This consists of (i) the amount of Rs.7,000/- being the balance of working capital placed at the disposal of the Director of Industries and Commerce in the State Huzur Treasury, (Vide No.1230/I.A.D. dated 19th June 1936 to State Huzur Treasury and Government Order No.Camp. D.10-11/A. & E./Mysore 123-35 dated 4th June 1936 and (2) the sum of Rs.1,774-1-4 being the loss on working for the period ending 31st December 1935, as per audited Balancesheet

A sum of Rs.200/- drawn against the Deposit during June 1936 by the Director of Industries and Commerce and wrongly classified under Tobacco Advances in the State Huzur Treasury Abstract has since been rectified in T.E.No.52/I.A.D. for November 1936.

Comptroller.

SNS)

Review of Balances for 1935-36 for 23 (p) Advances to the Coffee Cess and Experimental Station Funds.

Balance Rs.104/- (Dr).

The Balance as per ledger is Rs.104/- while that as per broadsheet is nil.

The difference of Rs.104/- has been adjusted in the accounts for 1936-37.

P. [illegible]
Comptroller.
20/4/37

KR)

Review of Balance for 1935-36

33. Interm Departmental Transfers (L) Forest Department - Payments into Treasuries since July 18 1. Forest Revenue (ii) Forest Deposits.

Dr. 60,054-0-8

The transactions of the year under debits and credits were as follows:

	As per Broad sheet	As per Ledger	Difference
Balance Cr.	— 9,710-13- 1	Cr. 45,773-14-10	55,484-11-11
Debits during the year	16,41,204-11- 8	16,41,250-11-8	46- 0- 0
Total	16,50,915- 8- 9	15,95,476-12-10	55,438-11-11
Credits during the year	16,55,530-13- 6	16,55,530-13- 6	
Closing balance	4,615- 4- 9	60,054- 0- 8	55,438-11-11

The closing balance at the close of the year is according to Broad Sheet Rs 7,954-12-1 while it is as per accounts Rs 4,615-4-9 resulting in a difference of Rs 3,339-7-4. The cause of this difference is that a sum of Rs 1,670-0-2 was taken as minus credit in the beginning of July 1934 as also a sum of Rs 0-9-0 in April 1935. The details for these amounts are being traced.

The difference of Rs 46/- between the ledger and Broad Sheet under debits is due to an item of using debit in June 1936 in the State Huzur Treasury which will be adjusted during the current year. With this difference the transactions of the year under revsiew have been verified fully.

The difference in the closing balance continues from 1922-33 and it is under reconciliation.

CV

For Comptroller

CK 15/5

Review of Balances for 1930-30.

37 Remittances

1 Military Department,

1 Cheques on Treasuries.

Balance - Dr. £,504-14-11

The Balance agrees with the Broad sheet.

The Balance represents the cheques drawn by the Financial Branch of the Chief Commandant's office and cashed at Treasuries prior to May 1931

These have to be verified and the details traced and adjusted. The matter is being attended to.

for Comptroller.

14/4/37

KR)